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BOMBAY BRANCH

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EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

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T. W. HOLDERNESS,
Under Secretary of State for India.

(*Presented pursuant to the Government of India Act*, 1858, *Section* 53.)

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EAST INDIA (HOME ACCOUNTS).

ROYAL ASIATIC LIBRARY OF THE BOMBAY BRANCH OF THE

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(1) 0.22. 875.—5/1913.

No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

	£	s.	d.	£	s.	d.	£	s.	d.
Balance on the 1st April 1911, including 1,477,358*l.* 12*s.* 3*d.* on account of the Gold Standard Reserve							18,174,348	14	1
REVENUE.									
INTEREST:									
Interest realized from investment of Cash Balance	376,053	8	2						
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	12,571	6	0						
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	376	8	9						
Paper Currency Reserve Investment: Interest	68,001	13	4						
				457,002	16	3			
TELEGRAPH:									
Indo-European Telegraph: Message Revenue				4,988	14	7			
MINT: Proceeds of sale of Indian Coins sent to this country for assay				137	7	4			
MEDICAL:									
Pay, pensions, &c., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance				858	16	3			
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:									
Sale proceeds of books, maps, &c.				998	0	9			
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:									
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company	10,345	8	2						
Subscriptions in respect of the India Office Provident Fund	1,338	6	7						
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:	£	s.	d.						
Bengal Civil Service Annuity Fund	4,748	0	4						
Madras Civil Service Annuity Fund	963	3	4						
Bombay Civil Fund: Annuity Branch	814	9	9						
Bengal Civil Fund	639	5	8						
Madras Civil Fund	17	6	11						
Bombay Civil Fund: Provident Branch	122	10	0						
Bengal Military Orphan Society	7,884	16	9						
Bengal Military Fund	11,075	8	8						
Madras Military Fund	6,324	4	0						
Bombay Military Fund	4,057	16	5						
Madras Medical Fund	45	18	3						
Indian Navy Fund	233	2	2						
	36,926	2	3						
Subscriptions towards Indian Civil Service Family Pensions	18,109	3	7						
				66,719	0	7			
Carried forward			£	530,704	15	9	18,174,348	14	1

of the GOVERNMENT of *India*, from 1st April 1911 to 31st March 1912.

DISBURSEMENTS.

EXPENDITURE.

	£ s. d.	£ s. d.
LAND REVENUE:		
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	1,602 2 6	
Stores for India: Printing presses, &c.	433 11 6	
		2,035 14 0
OPIUM:		
Allowances of a delegate to the International Opium Conference at the Hague, and miscellaneous expenditure	1,369 10 6	
Stores for India: For the Patna Factory and the Benares Agency	230 16 1	
		1,600 6 7
SALT: Stores for India: Linseed oil, chemical apparatus &c.		728 15 7
STAMPS: Stores for India		89,930 12 11
EXCISE:		
Passage, &c., of an officer on termination of appointment	58 19 3	
Stores for India: Hydrometers, &c.	51 15 2	
		110 14 5
CUSTOMS:		
Passage, &c., of an Officer on appointment	78 5 5	
Stores for India: Chemical appliances, &c.	388 19 7	
		467 5 0
FOREST:		
Expenses in connection with Probationers for the Department, Allowances to Officers on appointment, &c.	5,910 16 9	
Stores for India: Scientific apparatus, &c.	272 4 2	
		6,183 0 11
INTEREST ON DEBT:		

	£ s. d.	£ s. d.	£ s. d.
Total interest on Loans contracted in England under various Acts and on outstanding Liabilities of Railway Companies taken over on purchase		*5,964,647 13 0	
Deduct—Chargeable to	£ s. d.		
State Railways—Interest on Debt (*see* page 15)	3,443,330 15 10		
State Railways—Interest chargeable against Companies on Advances (*see* page 15)	175,500 0 0		
Irrigation: Major Works—Interest on Debt (*see* page 17)	116,594 9 6		
		3,735,425 5 4	
			2,229,222 7 8
Discount Sinking Fund, in redemption of debt incurred in excess of money raised: Investment in 57,700*l.* 1*s.* 10*d.* India 3½ per Cent. Stock of the sum applicable to this purpose			54,379 17 2
			2,283,602 4 10
POST OFFICE:			
Payments under the Postal arrangement with the Lords of His Majesty's Treasury			54,588 0 0
Stores for India: Lead seals, notice plates, &c.			333 5 10
			54,921 5 10
Carried forward			£ 2,439,580 0 1

	£ s. d.	£ s. d.
Interest on Loans contracted in England under various Acts:—		
India 3½ per Cent. Stock	3,064,219 4 1	
India 3 per Cent. Stock	2,001,557 4 10	
India 2½ per Cent. Stock	297,287 3 1	
India Bonds	117,000 0 0	
India Bills	133,704 15 5	
		5,613,768 7 5
Interest on outstanding Liabilities of Railway Companies taken over on purchase:—		
East Indian Railway Debenture Stock	64,604 4 10	
Eastern Bengal Railway Debenture Stock	13,946 6 9	
Great Indian Peninsula Railway Debenture Stock	108,058 0 0	
Indian Midland Railway Debentures	114,507 17 6	
Madras Railway Debentures	30,637 17 6	
South Indian Railway Debenture Stock	19,124 19 0	
		350,879 5 7
		*£5,964,647 13 0

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward				530,704	15	9	18,174,348	14	1
RECEIPTS—*continued.*									
REVENUE—*continued.*									
MISCELLANEOUS:									
Receipt in respect of expenditure incurred on Diplomatic and Consular Services in Persia	14,091	6	9						
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office	1,200	0	0						
Miscellaneous Fees, &c.	260	13	2						
Sale proceeds of unserviceable stores and receipts on sundry accounts	252	3	8						
	15,804	3	7						
Miscellaneous Receipts connected with the supply of Stores to India:									
Fines and Penalties incurred by Contractors in providing Stores (*less* refunds)	20,789	15	2						
Sale proceeds of sawdust, &c.	120	6	8						
	20,910	1	10						
				36,714	5	5			
RAILWAYS:									
STATE RAILWAYS:									
East Indian Railway: Rent of premises occupied by the Company	230	0	0						
SUBSIDIZED COMPANIES:									
Rohilkund and Kumaon Railway: Government share of surplus profits for the year 1910	3,542	8	3						
Southern Punjab Railway: Government share of surplus profits for the year 1910	41,282	5	3						
	44,824	13	6						
				45,054	13	6			
Carried forward			£	612,473	14	8	18,174,348	14	1

of the Government of *India*, from 1st April 1911 to 31st March 1912—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward										2,439,580	0	1
DISBURSEMENTS—*continued*.												
EXPENDITURE—*continued*.												
TELEGRAPH:												
Indo-European Telegraph:												
Payments in respect of Revenue												
Message Revenue	70,414	17	1									
Joint Purse Agreement	57,682	18	6									
Australasian Message Fund	12,008	12	1									
				24,740	10	8						
Other Payments:												
Absentee allowances	2,124	11	0									
Expenses of Constantinople Office	539	13	0									
Contingencies	298	1	2									
Stores	6,423	12	0									
				9,385	17	2						
							34,126	7	10			
Indian Telegraph Department:												
Absentee allowances	5,964	6	7									
Miscellaneous expenditure	212	16	1									
				6,177	2	8						
Stores for India				143,364	18	6						
							149,542	1	2			
										183,668	9	0
MINT:												
Cost of preparing the design for His Majesty's effigy on the new Rupee, &c.							146	7	6			
Stores for India							5,457	6	11			
										5,603	14	5
GENERAL ADMINISTRATION:												
England.												
Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretary of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, &c.				142,644	11	0						
Auditor and Assistants, under the Government of India Act, 1858, s. 52				6,970	15	1						
Store Department: Wages of artificers and labourers, professional inspection, travelling expenses, rates, repairs, supplies, &c.				27,335	8	9						
New buildings at the India Store Depôt				561	16	2						
Law Charges				95	7	10						
Bank of England and Bank of Ireland for management of debt				65,278	15	1						
Postage to India				537	13	2						
Telegrams to India				3,708	12	9						
Office Contingencies: Rates, furniture and repairs, coal, gas, electric lighting, newspapers, advertisements, stamps, inland postage and telegrams, messengers' uniforms, and petty charges				13,654	2	5						
Expenditure incurred in connection with the Coronation of His Majesty the King				2,490	9	4						
							263,277	11	7			
India.												
Royal Visit and Coronation Durbar				61,475	15	6						
Passage and Outfit Allowance of the Governor of Madras				1,000	0	0						
Passage to India of Members of the Staff of the Governor of Madras				79	11	0						
Paper Currency Department: Charge for the custody of Gold held by the Bank of England on a separate account as part of the Reserve to secure the payment of Currency Notes issued in India				1,483	13	5						
Passage of an Officer on appointment to the Financial Department, &c.				74	9	4						
Books and Newspapers supplied to India, not invoiced as Stores				569	11	0						
							64,683	0	3			
							327,960	11	10			
Stores for India: Currency Notes, Promissory Note Forms, &c.							114,442	12	9			
										442,403	4	7
Carried forward									£	3,071,255	8	1

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - -							612,473	14	8	18,174,348	14	1
RECEIPTS—*continued.*												
REVENUE—*continued.*												
MILITARY SERVICES:												
ARMY—EFFECTIVE:												
Contribution by the Imperial Government in respect of												
Cost of the Transport of Troops - -	130,000	0	0									
Military Charges for Aden - -	100,000	0	0									
				230,000	0	0						
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies - -				140,000	0	0						
Amount received on account of the Consolidated Clothing Allowance of British soldiers - - -				25,467	18	4						
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military stores, &c.:												
Clothing and Necessaries - -	20,310	15	6									
Ordnance and Miscellaneous - -	14,051	8	0									
				34,362	3	6						
Indian Troop Service: Receipts from the Imperial Government, recoveries on account of messing, &c. - - -				12,972	5	3						
Fees received in respect of King's India Cadets at the Royal Military College, Sandhurst - - - -				1,528	13	0						
Discharge Purchase Money - - - -				337	0	0						
				444,668	0	1						
ARMY—NON-EFFECTIVE:												
Subscriptions towards Indian Military Service Family Pensions				35,269	15	10						
							479,937	15	11			
Carried forward - - £							1,092,411	10	7	18,174,348	14	1

of the Government of *India*, from 1st April 1911 to 31st March 1912—*continued.*

	£	s.	d.	£	s.	d.
Brought forward				3,071,255	8	1
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
LAW AND JUSTICE:						
Expenditure incurred in connection with the Savarkar case	2,304	15	1			
Deputation Allowance of an Officer while employed in connection with an Appeal to the Privy Council	605	3	3			
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, &c.	207	2	1			
	3,117	0	5			
Stores for India	19	8	5			
				3,136	8	10
POLICE: Passage of Assistant Superintendents on appointment, &c.				1,671	5	0
PORTS AND PILOTAGE: Passage and Outfit Allowance of a Leadsman Apprentice				46	8	0
EDUCATION:						
Passage of Educational Officers on appointment, &c.	1,127	19	10			
Scholarships to enable Natives of India to pursue their education in this country	9,060	11	2			
Deputation Allowance of Officers while studying educational methods in this country, &c.	339	2	0			
				10,527	13	0
ECCLESIASTICAL:						
Passage, &c., of Chaplains on appointment, &c.				304	19	11
MEDICAL:						
Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, &c.	2,167	5	11			
Contribution to the Tropical Disease Research Fund	500	0	0			
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125	0	0			
Contribution to the International Bureau of Public Health	618	12	0			
Grant to the Committee for Plague Investigation in India	5,000	0	0			
Allowances to Officers while on Study Leave, or specially employed, and miscellaneous expenditure	3,193	15	8			
				11,604	13	7
POLITICAL:						
Moiety of expenditure in connection with the Consular Establishments at Lakhon and Chiengmai, Siam	1,516	1	5			
Cost of Insignia of Indian Orders	5,689	2	6			
Miscellaneous expenditure	1,860	0	1			
	9,065	4	0			
Stores for India	703	12	7			
				9,768	16	7
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:						
Objects of a literary, scientific, or antiquarian character	2,489	11	6			
Expenses attending the preparation of "Fauna Indica"	941	5	5			
Expenses in connection with the Indian Section of the Imperial Institute	1,525	0	0			
Grant in aid of the publication of the "Encyclopædia of Islam"	200	0	0			
Contingent expenses of the India Museum Collection at Kew	370	2	8			
Preparation of Tide Tables for Indian Ports	1,158	14	8			
Contribution for two years to the International Institute of Agriculture at Rome	944	15	10			
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments, and miscellaneous expenditure	2,992	15	1			
	10,622	5	2			
Stores for India	13,168	12	6			
				23,790	17	8
TERRITORIAL AND POLITICAL PENSIONS:						
Members of the Family of the late Maharajah Duleep Singh	9,870	2	0			
Members of the Bengal Nizamut Family	750	0	0			
Angria Family Pensions	480	0	0			
				11,100	2	0
Carried forward			£	3,143,206	12	8

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - -	1,092,411	10	7	18,174,348	14	1
RECEIPTS—*continued.*						
Carried forward - - - £	1,092,411	10	7	18,174,348	14	1

of the Government of *India*, from 1st April 1911 to 31st March 1912—*continued*.

						£ s. d
Brought forward						3,143,206 12 8
DISBURSEMENTS—*continued*.						
EXPENDITURE—*continued*.						
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:						
Indian Civil Service				£ 185,601	s. 8	d. 4
Military Officers in Civil employ				114,898	4	9
Uncovenanted Service				118,885	6	1
Bengal Pilot Service				5,050	1	2
						424,435 0 4
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions for Distinguished and Meritorious Services				7,024	1	3
Pensions, &c., on retirement of Officers of the following classes:—						
India Office:	£	s.	d.			
Superannuation	31,258	17	4			
Compensation (on reduction of staff)	7,546	13	7			
Compassionate	1,767	2	5			
Additional Gratuity under the Superannuation Act, 1909	26	7	4			
				40,599	0	8
Judges of the High Courts in India				32,592	2	6
Bishops of Calcutta and Bombay				2,300	0	0
Uncovenanted Service of India				516,851	17	3
Bengal Pilot Service				4,573	6	7
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed				10,531	5	3
Pensions payable in respect of the India Office Provident Fund				4,791	14	8
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed				5,295	4	6
Compassionate and Miscellaneous Pensions				12,448	15	10
				637,007	8	6
Gratuities				243	14	0
				637,251	2	6
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:—						
Bengal Civil Service Annuity Fund	343,340	13	1			
Madras Civil Service Annuity Fund	98,828	2	3			
Bombay Civil Fund: Annuity Branch	84,126	4	11			
Bengal Civil Fund	154,288	16	1			
Madras Civil Fund	61,267	0	2			
Bombay Civil Fund: Provident Branch	44,450	4	0			
Bengal Military Orphan Society	56,638	13	1			
Bengal Military Fund	201,635	0	10			
Madras Military Fund	174,895	4	1			
Bombay Military Fund	98,197	19	3			
Bengal Medical Retiring Fund	4,630	17	10			
Madras Medical Fund	48,125	11	4			
Bombay Medical Retiring Fund	1,470	0	0			
Indian Navy Fund	12,341	9	2			
				1,384,235	16	1
Indian Civil Service Family Pensions				19,008	9	3
						2,040,495 7 10
Carried forward					£	5,608,137 0 10

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

		£	s.	d.	£	s.	d.
Brought forward	- -	1,092,411	10	7	18,174,348	14	1
RECEIPTS—*continued.*							
Carried forward	- £	1,092,411	10	7	18,174,348	14	1

of the Government of *India*, from 1st April 1911 to 31st March 1912—*continued.*

	£	s.	d.	£	s.	d.
Brought forward				5,608,137	0	10
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
STATIONERY AND PRINTING:						
Stationery, Printing, and Bookbinding, for the India Office, &c.	6,528	17	2			
Stores for India	98,374	9	5			
				104,903	6	7
MISCELLANEOUS:						
Examination Expenses and Allowances of Candidates for the Indian Civil Service	13,707	17	3			
Expenditure in connection with Cromwell House acquired for the use of Indian Societies and as a Bureau of Information for Indian Students	2,691	4	9			
Relief to distressed Natives of India	199	16	5			
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, Soldiers' Daughters' Home, &c.)	370	5	0			
Composition in lieu of Stamp Duty on India Bills	625	0	0			
Contribution towards the expenses of the International Tariffs Bureau at Brussels	196	12	9			
Grant to the funds of the Burma Society	50	0	0			
Passage to India of Civil Officers recalled to duty prior to the expiration of their leave	340	8	1			
Sundries	233	1	5			
	18,414	5	8			
Miscellaneous Charges connected with the supply of Stores to India:						
	£	s.	d.			
Commission on Freight, Lighterage, Dock Dues, Packing, &c.	10,544	2	3			
Insurance of certain Stores and General Average (payments in excess of receipts)	5,953	17	5			
	16,497	19	8			
				34,912	5	4
FAMINE RELIEF AND INSURANCE:						
CONSTRUCTION OF PROTECTIVE RAILWAYS:						
Payments to the South Indian Railway Company for the construction of the Dharmapuri-Hosur Extension	15,096	4	9			
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS:						
Stores for India: Sluice gates, crushing plant, cement, &c.	4,583	14	8			
				19,679	19	5
Carried forward			£	5,767,632	12	2

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

Brought forward

RECEIPTS—*continued.*

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway (including Indian Midland Railway)	Madras Railway.	Madras and Southern Mahratta Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Total.
STATE RAILWAYS—INTEREST ON DEBT:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures	58,305 11 5	296,212 9 2	16,839 16 3	4,276 15 2	31,314 18 0	—	−1,927 17 7*	136,233 5 2	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	7,223 2 8	6 17 0 15,364 15 11	97,896 10 0	—	64,816 7 0	309,990 16 8	−496 12 0†	119,886 13 8	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	—	—	—	—	—	10,892 11 0	—	7,623 13 0	
On India 3½ per Cent. Bonds issued for the discharge of the Capital Stock of the Indian Midland Railway Company and in redemption of portion of the Debentures of that Company and of the Madras Railway Company	—	—	—	69,491 10 0	10,037 5 7	—	—	—	—	
	384,753 19 1	303,435 11 10	32,211 9 2	171,664 15 2	41,352 3 7	64,816 7 0	318,955 10 1	135,736 13 2	127,510 6 8	1,580,436 15 9
On Railway Debenture Stock and Debentures	—	64,604 4 10	13,946 6 9	222,565 17 6	30,637 17 6	—	—	—	19,124 19 0	350,879 5 7
£	384,753 19 1	368,039 16 8	46,157 15 11	394,230 12 8	71,990 1 1	64,816 7 0	318,955 10 1	135,736 13 2	146,635 5 8	1,931,316 1 4
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:										
Interest in lieu of Deferred Annuity:										
Interest at 4 per Cent. per annum on 6,550,000*l.* (being one fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled	—	262,000 0 0	—	—	—	—	—	—	—	
Annuities:										
Annuity terminating in 1953, at the rate of 5*l.* 12*s.* 6*d.* for 100*l.* Stock of the Company	—	849,165 8 10	—	—	—	—	—	—	—	
" " 1957, at the rate of 6*l.* 3*s.* 4·79*d.* for 100*l.* Stock of the Company	—	—	116,831 10 4	—	—	—	—	—	—	
" " 1958, at the rate of 5*l.* 3*s.* 3·141*d.* for 100*l.* Stock of the Company	—	—	—	—	—	—	—	371,213 11 6	—	
" " 1948, at the rate of 6*l.* 13*s.* 6·776*d.* for 100*l.* Stock of the Company	—	—	—	1,268,113 12 9	—	—	—	—	—	
" " 1956, at the rate of 5*l.* 7*s.* 10·795*d.* for 100*l.* Stock of the Company	—	—	—	—	488,381 5 8	—	—	—	—	
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State	—	1,374 6 4	128 19 2	31 10 9	—	—	—	61 10 10	—	
£	—	1,112,539 15 2	116,960 9 6	1,268,145 3 6	488,381 5 8	—	—	371,275 2 4	—	3,357,301 16 2
STATE RAILWAYS SINKING FUNDS: *Created pursuant to Acts 42 & 43 Vict. c. 206. s. 51, and 44 & 45 Vict. c. 53, s. 2 (a).*										
Investment of the difference between the sums retained by the Secretary of State in respect of the Annuity and Debenture Stock redeemed by him, and the interest on the Stock originally created for the redemption thereof:—										
In £41,169 18 2 India 3½ per Cent. Stock	—	38,941 5 8	—	—	—	—	—	—	—	
" 3,579 15 3 India 3½ per Cent. Stock	—	—	3,384 18 6	—	—	—	—	—	—	
" 30,358 5 0 India 3½ per Cent. Stock	—	—	—	—	—	—	—	28,499 4 10	—	
Investment of interest on the amount of Stock purchased for the Sinking Funds and cancelled:—										
In £70,293 3 9 India 3½ per Cent. Stock	—	66,224 5 0	—	—	—	—	—	—	—	
" 4,730 12 0 India 3½ per Cent. Stock	—	—	4,456 13 6	—	—	—	—	—	—	
" 38,392 10 0 India 3½ per Cent. Stock	—	—	—	—	—	—	—	36,170 1 8	—	
£	—	105,165 10 8	7,841 12 0	—	—	—	—	64,669 6 6	—	177,676 9 2
£188,524 4 2 India 3½ per Cent. Stock purchased and cancelled.										

Carried forward £ | 1,092,411 10 7 | 18,174,348 14 1

* The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 3½ per Cent. Stock instead of India 3 per Cent. Stock.

† The Sinking Fund has been partly applied to the redemption of India 3 per Cent. Stock instead of India 3½ per Cent. Stock.

of the Government of *India*, from 1st April 1911 to 31st March 1912—*continued*.

	£	s.	d.
Brought forward - - -	5,767,632	12	2

DISBURSEMENTS—*continued*.

EXPENDITURE—*continued*.

RAILWAY REVENUE ACCOUNT:

STATE RAILWAYS—INTEREST ON DEBT: (*See* Details on opposite page.)	£	s.	d.	£	s.	d.
Bombay Baroda and Central India Railway - - -	384,753	19	1			
East Indian Railway - - - - -	368,039	16	8			
Eastern Bengal Railway (including Bengal Central Railway)	46,157	15	11			
Great Indian Peninsula Railway - - -	205,954	10	0			
Indian Midland Railway - - - - -	188,276	2	8			
Madras Railway - - - - -	71,990	1	1			
Madras and Southern Mahratta Railway - -	64,816	7	0			
Oude and Rohilkund Railway - - - -	318,955	10	1			
Scinde Punjab and Delhi Railway - - -	135,736	13	2			
South Indian Railway - - - - -	146,635	5	8			
	1,931,316	1	4			
Interest at 3·3147 per Cent. on a sum of 45,615,432*l*. taken as Capital Outlay in this Country to 31st March 1912 on State Railways - - - - - - -	1,512,014	14	6			
	3,443,330	15	10			
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised: Investment in 3,825*l*. 16*s*. 7*d*. India 3½ per Cent. Stock of the sum applicable to this purpose - - -	3,610	19	0			
				3,446,941	14	10
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS: (*See* Details on opposite page.)						
East Indian Railway - -	1,112,539	15	2			
Eastern Bengal Railway - - - -	116,960	9	6			
Great Indian Peninsula Railway - - - -	1,268,145	3	6			
Madras Railway - - - - -	488,381	5	8			
Scinde Punjab and Delhi Railway - - -	371,275	2	4			
				3,357,301	16	2
STATE RAILWAYS—SINKING FUNDS: (*See* Details on opposite page.)						
East Indian Railway - - - -	105,165	10	8			
Eastern Bengal Railway - - - -	7,841	12	0			
Scinde Punjab and Delhi Railway - - -	64,669	6	6			
				177,676	9	2
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:						
Bengal-Nagpur Railway - - - -	94,250	0	0			
Great Indian Peninsula Railway - - -	81,250	0	0			
				175,500	0	0
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:						
Assam-Bengal Railway - - - -	97,614	10	0			
Bengal-Nagpur Railway - - - -	303,525	15	0			
Bombay Baroda and Central India Railway - -	95,000	0	0			
Burma Railways - - - - -	112,500	0	0			
East Indian Railway - - - - -	485,000	0	0			
Great Indian Peninsula Railway - - - -	199,750	0	0			
Madras and Southern Mahratta Railway - - -	266,675	0	0			
South Indian Railway - - - -	87,225	0	0			
				1,647,290	5	0
						8,804,710 5 2
Carried forward - - -				£		14,572,342 17 4

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	1,092,411	10	7	18,174,348	14	1
RECEIPTS—*continued.*						
Carried forward - - - £	1,092,411	10	7	18,174,348	14	1

of the Government of *India*, from 1st April 1911 to 31st March 1912—*continued.*

					£	s. d.
Brought forward - - - -					14,572,342	17 4
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
IRRIGATION:						
MAJOR WORKS:						
INTEREST ON DEBT: Interest at 3·3147 per Cent. on 3,517,497*l.*, taken as Capital Outlay in this Country to 31st March 1912 on Irrigation - -	£ 116,594	s. 9	d. 6			
MINOR WORKS: Stores for India - - - - -	840	3	9			
					117,434	13 3
OTHER PUBLIC WORKS:						
CIVIL WORKS AND MISCELLANEOUS SERVICES:						
Furlough Allowances of Military Officers in the Public Works Department -	9,840	11	1			
Absentee Allowances of Civil Officers in the Public Works Department -	62,919	13	6			
Passage, &c., of Officers on appointment to the Public Works Department, &c. -	1,230	8	4			
Allowances and expenses of Officers on special duty, and visiting Works, &c. -	1,495	12	0			
	75,486	4	11			
Stores for India - - - - - - - - -	9,306	19	6			
					84,793	4 5
MILITARY SERVICES:						
ARMY—EFFECTIVE:						
Payments to the Imperial Government on account of Disbursements by the War Office in respect of H.M.'s British Forces serving in India:						
	£	s.	d.			
For the year 1911–12 - - - - -	930,346	17	5			
Less—						
Refund of over-payment: For the year 1910–11 - - - -	16,346	17	5			
	914,000	0	0			
Furlough allowances of Officers and men of British Regiments serving in India - - - - - - -	120,353	1	10			
Advances to Regiments proceeding to India - -	6,055	7	11			
Pay and allowances during Voyage, of Regiments returning from India - - - - - - - -	9,581	18	3			
Consolidated Clothing Allowance of British soldiers -	48,459	15	1			
Furlough allowances of Officers of the Indian Service -	363,216	7	2			
Indian Troop Service - - - - -	273,946	19	1			
Passage of Officers and others not charged to Indian Troop Service - - - - - - - -	5,239	7	10			
Purchase of Horses - - - - - -	2,521	14	2			
Pay and allowances of Second Lieutenants on appointment -	621	8	6			
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, &c. - - - -	5,921	16	9			
Pay and expenses of Military Officers on special duty - -	7,887	17	10			
Pay and expenses of Military Officers under technical instruction	5,598	1	0			
Pay and expenses of Military Officers studying the Russian or other languages - - - - -	4,959	6	4			
Pay and expenses of Indian Military Officers interchanged with Colonial Military Officers - - - -	1,724	3	1			
Outfit allowance, furlough pay, &c., of Lady Nurses - -	2,074	10	9			
Pay and expenses of Native Orderlies to His Majesty the King	1,378	10	9			
Contribution towards the expenses of His Majesty's Ships engaged in the suppression of the Arms Traffic in the Persian Gulf - - - - -	19,800	0	0			
Carried forward - - £ -	1,793,340	6	4	- - -	14,774,570	15 0

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - -	1,092,411	10	7	18,174,348	14	1
RECEIPTS—*continued.*						
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - -				1,092,411	10	7
Carried forward - - £				19,266,760	4	8

of the Government of *India*, from 1st April 1911 to 31st March 1912—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward - -				1,793,340	6	4	- - -	14,774,570	15	0
DISBURSEMENTS—*continued.*									
EXPENDITURE—*continued.*									
MILITARY SERVICES—*continued.*									
ARMY—EFFECTIVE—*continued.*									
Deferred Pay and Gratuities issued to Non-commissioned Officers on their discharge - - - -				1,290	0	0			
Special Pay, &c., of an Officer on duty in connection with the Army in India Committee, 1912 - - - -				286	14	10			
Outfit allowances of Officers on promotion to commissioned rank				200	0	0			
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure - - - - -				2,319	18	3			
				1,797,436	19	5			
Stores for India:									
Clothing - - - - -	58,676	7	2						
Ordnance and Miscellaneous - -	340,189	1	8						
Operations in the Persian Gulf - -	50,619	16	6						
Medical - - - -	104,611	19	0						
Supply and Transport - - -	51,004	19	10						
				605,102	4	2			
Stores taken to India with Troops:									
Clothing - - - -	22,397	1	11						
Ordnance and Miscellaneous - -	14,427	7	5						
				36,824	9	4			
							2,439,363	12	11
ARMY—NON-EFFECTIVE:									
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:									
For the year 1911–12 - - -	902,164	0	0						
Less—Refund of over-payment:									
For the year 1910–11 - - -	3,833	0	0						
				898,331	0	0			
Pay of Non-effective Colonels of Royal Artillery - -				7,882	16	4			
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - -				1,431,735	2	6			
Compassionate Allowances of Officers removed from the Service, &c. - - - - -				1,882	19	5			
Pensions of Non-commissioned Officers and men - -				8,769	3	8			
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty - -				9,425	13	7			
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - -				74,723	0	0			
Cost of Medals - - - - -				1	10	4			
				2,432,751	5	10			
Indian Military Service Family Pensions, towards which the Officers subscribed - - - - -				71,788	5	4			
							2,504,539	11	2
MARINE—EFFECTIVE:									
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c. - - - -				100,115	18	9	4,943,903	4	1
Royal Indian Marine Furlough Pay - - -				9,321	12	2			
Allowances of Marine Officers whilst under instruction -				682	12	11			
Pay and Passage of Marine Officers, &c. - - -				453	9	10			
				110,573	13	8			
Stores for India - - - - -				62,374	19	2			
				172,948	12	10			
MARINE—NON-EFFECTIVE:									
Royal Indian Marine Retired Pay - -	23,407	0	6						
Indian Navy Retired Pay - -	3,576	1	6						
				26,983	2	0			
							199,931	14	10
MILITARY WORKS: Stores for India - - - - -							37,250	10	6
SPECIAL DEFENCES (1902): Stores for India - - - -							2,000	12	8
								5,183,086	2	1
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE - - - -							£	19,957,656	17	1
Carried forward - - - -							£	19,957,656	17	1

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.
Brought forward - - - -				19,266,760	4	8
RECEIPTS—*continued.*						
CAPITAL RECEIPTS FROM RAILWAY COMPANIES.*						
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS:						
Assam-Bengal Railway - - - - - - -	65	13	0			
Bengal-Nagpur Railway - - - - - - -	135	8	3			
Burma Railways - - - - - - - -	756	3	9			
Madras and Southern Mahratta Railway - - - - -	1,044	14	8			
†Rohilkund and Kumaon Railway - - - -	27	15	3			
				2,029	14	11
Carried forward - - -				£ 19,268,789	19	7

* *See* Note on opposite page.

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, a portion of the system is the property of the Company.

of the Government of *India*, from 1st April 1911 to 31st March 1912—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							19,957,656	17	1

DISBURSEMENTS—*continued*.

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:

STATE RAILWAYS:									
Stores for India:									
Eastern Bengal Railway	338,291	5	8						
Ditto Sara Bridge	118,505	15	3						
Jodhpur-Hyderabad Railway	1,865	4	1						
North-Western Railway	1,403,760	13	0						
Oude and Rohilkund Railway	240,250	3	8						
	2,102,673	1	8						
Salary and expenses of Consulting Engineer and Staff, pay and passage of officers on appointment, &c.	16,545	6	6						
				2,119,218	8	2			
Payments to the Burma Railways Company for the construction of State Extensions				21,379	10	5			
				2,140,597	18	7			
IRRIGATION WORKS:									
Stores for India	87,646	6	2						
Miscellaneous expenditure	4	7	2						
				87,650	13	4			
NEW CAPITAL AT DELHI: Miscellaneous expenditure				5	17	6			
							2,228,254	9	5

PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.*

FOR DISCHARGE OF DEBENTURES:									
†Rohilkund and Kumaon Railway				40,000	0	0			
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &C.:									
Assam-Bengal Railway	38,306	16	9						
Bengal-Nagpur Railway	194,125	2	10						
Burma Railways	165,042	6	2						
Madras and Southern Mahratta Railway	269,229	6	8						
†Rohilkund and Kumaon Railway	7,242	0	2						
				673,945	12	7			
							713,945	12	7
Carried forward						£	22,899,856	19	1

* Receipts from, and Advances to, the Bengal and North-Western, the Bombay Baroda and Central India, the East Indian, the Great Indian Peninsula, and the South Indian Railway Companies, are treated as Remittances.

† *See* Note on opposite page.

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward							19,268,789	19	7
RECEIPTS—*continued.*									
DEBT.									
PERMANENT DEBT INCURRED:									
India 3½ per Cent. Stock—Balance of receipts in respect of the Loan of 3,500,000*l.* created under East India Loans Acts, 1908 and 1910, and issued in March 1911 for Railway purposes				2,855,102	10	8			
TEMPORARY DEBT INCURRED:									
Temporary Loans on security of India Bills in partial replacement of Bills discharged:									
Issued under East India Loan Act, 1898, and previous Acts	3,500,000	0	0						
Issued under the East India Loans (Railways) Act, 1905	1,000,000	0	0						
				4,500,000	0	0			
							7,355,102	10	8
DEPOSITS AND ADVANCES.									
REPAYMENT OF ADVANCES:									
Repayment by the Imperial Government of									
Expenditure in England in connection with the visit of Indian Princes and of the Indian Army Contingent on the occasion of His Majesty's Coronation	20,461	6	6						
Moiety of expenditure in England in connection with Defence Works at Aden	3,666	12	1						
Lights at Perim Island	2,154	18	0						
Pay of Second Lieutenants on appointment to the Indian Army	891	19	6						
Receipts in respect of the Currie Scholarship	35	10	0						
Receipts in respect of the Norman Memorial Fund	16	16	0						
				27,227	2	1			
MISCELLANEOUS DEPOSITS:									
Gold Standard Reserve:									
Redemption Money of Cape of Good Hope 4 per cent. Bonds	107,500	0	0						
Bills paid off at maturity:									
£9,000,000 British Treasury Bills	8,879,152	14	9						
				8,986,652	14	9			
Dividends on investments, discount on Treasury Bills, and interest on Loans placed at short notice				498,881	9	6			
				9,485,534	4	3			
Paper Currency Reserve:									
Bills of Exchange and Telegraphic Transfers on India appropriated				1,988,333	6	8			
							11,473,867	10	11
							11,501,094	13	0
Carried forward							£38,124,987	3	3

of the Government of *India*, from 1st April 1911 to 31st March 1912—*continued.*

					£	s. d.
Brought forward					22,899,856	19 1

DISBURSEMENTS—*continued.*

DEBT.

PERMANENT DEBT DISCHARGED:					
India Bonds	500,000	0	0		
Indian Midland Railway Debentures	907,500	0	0		
Madras Railway Debentures	868,700	0	0		
India 3½ per Cent. Stock, purchased with East Indian, Eastern Bengal, and Scinde Punjab and Delhi Railway Sinking Funds, and Discount Sinking Funds (*see* pages 14, 5, and 15)	—				
TEMPORARY DEBT DISCHARGED:					
Temporary Loans on security of India Bills, issued under East India Loan Act, 1898, and previous Acts, and under the East India Loans (Railways) Act, 1905	5,000,000	0	0		
				7,276,200	0 0

DEPOSITS AND ADVANCES.

ADVANCES REPAYABLE:

Recoverable from the Imperial Government:						
Expenditure in England in connection with the visit of Indian Princes and of the Indian Army Contingent on the occasion of His Majesty's Coronation	20,461	6	6			
Moiety of expenditure in England in connection with Defence Works at Aden	87	12	0			
Lights at Perim Island	2,153	3	9			
Lighting and buoying the Persian Gulf	254	0	4			
Pay of Second Lieutenants on appointment to the Indian Army	804	16	6			
Advance to the Imperial Bank of Persia for the purposes of the Persian Government	50,000	0	0			
Payments in respect of the Currie Scholarship	35	10	0			
Payments on account of the Norman Memorial Fund	16	10	0			
				73,812	19 1	

MISCELLANEOUS DEPOSITS:

Gold Standard Reserve:

Investments in the purchase of						
£						
250,000 3 per Cent. Exchequer Bonds (1912)	250,079	2	6			
135,000 Ditto ditto (1915)	135,802	11	3			
9,000,000 British Treasury Bills	8,866,412	9	6			
50,000 Canada 3¾ per Cent. Bonds	50,251	0	0			
500,000 Union of South Africa Bills	487,756	17	0			
100,000 Southern Nigeria 4 per Cent. Bonds	98,881	3	4			
	9,889,183	3	7			
Paper Currency Reserve:	£	s.	d.			
Investment in 1,633,485*l.* 4*s.* 11*d.* 2½ per cent. Consolidated Stock	1,333,333	6	8			
Deposit of Gold at the Bank of England	655,000	0	0			
	1,988,333	6	8			
Portion of outstanding Interest repaid by Railway Companies on the purchase of the Undertakings by the State, paid to the persons entitled thereto:—						
Bombay Baroda and Central India	23	3	6			
Great Indian Peninsula		3	0			
Madras		8	9			
	23	15	3			
				11,877,540	5 6	
					11,951,353	4 7

Carried forward			£	42,127,410 3 8

No. 1.—ACCOUNT of the Receipts and Disbursements of the Home Treasury

				£	s.	d.
Brought forward						38,124,987 3 3

RECEIPTS—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

	£	s.	d.	£	s.	d.
Repayments by His Majesty's Treasury and other Public Departments, in respect of						
Expenditure incurred in India in connection with the Indian Force in North China	5,695	9	6			
Moiety of expenditure incurred in India in connection with Defence Works at Aden	3,333	7	11			
Moiety of expenditure incurred in India in connection with the Lights at Perim Island	511	2	0			
Expenditure incurred in India in connection with the Coronation of His Majesty the King	1,038	13	6			
Postal and Money Order transactions (receipts in excess of payments)	839,304	2	5			
Advances in India on account of the Emigration of Coolies and of African Protectorates, and supplies to His Majesty's Ships on the East India Station	213,504	1	8			
Pensions paid in India to Out-pensioners of Chelsea Hospital	34,772	12	6			
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hong Kong and Singapore	11,090	5	7			
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies	893	13	5			
Expenses, not included in the Capitation rate, incurred in connection with Indian Native Regiments lent for service in the Colonies	28,790	1	3			
Miscellaneous advances made in India	55,975	1	10			
	1,194,908	11	7			
Estates remitted from India by Administrators-General by means of Bills on London	34,615	11	4			
Bengal and North-Western Railway Company:						
Transfer fees and miscellaneous refunds	884	13	0			
Bombay Baroda and Central India Railway Company:						
Transfer fees and miscellaneous refunds	2,913	14	8			
East Indian Railway Company:						
Transfer fees and miscellaneous refunds	1,282	9	6			
Great Indian Peninsula Railway Company:						
Transfer fees and miscellaneous refunds	1,483	1	3			
South Indian Railway Company:						
Transfer fees and miscellaneous refunds	1,091	9	5			
				7,655	7	10
Subscriptions to the General Provident Fund				2,293	11	2
Receipts on behalf of the Delhi Durbar Coronation Committee				14,865	13	6
Miscellaneous receipts				6,729	6	2
Bills of Exchange and Telegraphic Transfers on India	27,058,549	17	7			
Less.—Appropriated to Paper Currency Reserve under "Miscellaneous Deposits"	1,988,333	6	8			
				25,070,216	10	11
						26,331,284 12 6
					£	64,456,271 15 9

INDIA OFFICE,
1st September 1912.

I certify that this Account has been examined under my directions; and that,

INDIA AUDIT OFFICE,
28th April 1913.

For Statement showing new or increased salaries or pensions granted in the

of the Government of *India*, from 1st April 1911 to 31st March 1912—*continued*.

					£	s. d.
Brought forward - - - -					42,127,410	3 8

DISBURSEMENTS—*continued*.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

							£	s.	d.
Payments to His Majesty's Treasury and other Public Departments, on account of									
Advances by the War Office in respect of Indian Native Regiments lent for service in the Colonies - - - - - - - - -							57,567	5	1
Refund of portion of advance in the year 1909–10 in connection with the employment of Native Troops at Robat - - - - - - -							3,000	0	0
Little Basses Light Vessel Dues - - - - - - - -							4,770	1	7
Balances of Shipping Masters' accounts - - - - - - -							1,559	1	3
Miscellaneous - - - - - - - - - -							12,238	11	7
							79,134	19	6
Family and Miscellaneous Remittances - - - - - -							109,050	5	0
Remittances by Administrators-General - - - - - -							34,686	3	4
Bengal and North-Western Railway Company:									
Advances for purchase of Stores, &c. - - - -					£	s. d.			
					81,653	9 8			
Bombay Baroda and Central India Railway Company:									
Advances for purchase of Stores, &c. - - -					444,726	8 7			
East Indian Railway Company:		£	s.	d.					
Advances for purchase of Stores, &c. -		608,209	5	7					
Rental paid to the South Behar Railway Company - - - - - -		30,000	0	0					
					638,209	5 7			
Great Indian Peninsula Railway Company:									
Advances for purchase of Stores, &c. - - - -					757,626	8 6			
South Indian Railway Company:									
Advances for purchase of Stores, &c. - - - -					268,015	7 7			
							2,190,230	19	11
Rohilkund and Kumaon Railway Company:									
Interest on new 4 per Cent. Debenture Stock allocated to State Works -							3,859	11	8
South Indian Railway Company:									
Special payment to be adjusted against the Company's share of surplus profits -							5,000	0	0
Madras and Southern Mahratta Railway Company:									
Special payment in respect of addition to the Company's share of net earnings for the year 1909 - - - - - -							1,357	0	0
Stores chargeable to Provincial and Local Funds and to Native States - -							263,023	13	4
Stores chargeable to the Twante Canal Project, Burma - - -							81,942	5	4
Nickel, &c., supplied for Coinage purposes - - - - -							10,900	14	8
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account - - - - - - - - - -							64,000	0	0
Pay and Pensions chargeable to Native States, Local Funds, &c. - -							9,233	14	9
Expenditure in connection with the Delhi Durbar - - - -							790	8	11
Miscellaneous Payments to be brought to charge or recovered in India - -							11,928	17	2
									2,865,138 13 7
TOTAL DISBURSEMENTS - - - - - -								£	44,992,548 17 3

Balance on the 31st March 1912, held as follows:—

	Treasury Balance.			Gold Standard Reserve.				
	£	s.	d.	£	s.	d.		
Cash at the Bank of England and in the hands of sub-accountants -	1,398,722	18	6	—				
Deposits with Banks for short periods - - - -	6,865,000	0	0	1,000,000	0	0		
Short loans to approved borrowers on security - - - -	10,126,290	7	1	73,709	12	11		
	18,390,013	5	7	1,073,709	12	11		
							19,463,722	18 6
						£	64,456,271	15 9

WALTER BADOCK,
Accountant-General.

subject to the observations contained in the annexed Report, it is correct.

H. W. HARDING,
Auditor.

Year 1911–12, *see* pages 58 and 59 of the Home Accounts presented in May 1912, No. 128.

No. 2.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS, from 1st April 1911 to 31st March 1912; prepared and submitted to Parliament and to the Secretary of State in Council in pursuance of the 52nd Section of the Government of India Act, 1858.

1. It is necessary to offer some observations in connection with my Report on the Accounts for the previous year 1910–11.

Of the various sums surcharged or disallowed in that Report, all were adjusted prior to 31st March 1912 with the exception of the following item, which, although now adjusted, was outstanding at that date and must be again disallowed :—

200*l.* 18*s.* 4*d.*, *see* paragraphs 13 and 21 of last Report.

2. The advances amounting to 13,750*l.*, made to the War Office for experiments on mountain guns mentioned in paragraph 2 of my last Report, are still unaccounted for.

3. Three questions of importance were mentioned in paragraph 3 of last year's Report as still awaiting adjustment :—

(*a*) Excess payments to the War Office in 1907–08 for 13-pounder and 18-pounder equipment for the re-armament of the Artillery in India.

The War Office have made alternative proposals for the settlement of this long outstanding question. These have been accepted by the India Office subject to certain conditions. A further reply from the War Office is now awaited.

(*b*) Shortages of Imperial Troops on the Indian Establishment in 1907–8 and 1908–09. The War Office objections to the claim made for a refund of 34,425*l.* 14*s.* 1*d.* have been replied to by the India Office and a proposal made that if the claim is still disputed the question shall go to arbitration. No further communication has yet been received from the War Office.

(*c*) The insufficiency of the receipts from the War Office for the Imperial share of the expenditure in England and in India on the Aden Defences.

Information received from India has resulted in a further claim being made against the War Office of 26,544*l.* 18*s.* 1*d.* in addition to the sum of 7,000*l.* paid on account in March 1912. The matter is at present under examination by that Department.

4. I now pass on to the Account for 1911–12, on which I have to offer the following observations.

The surcharges and disallowances outstanding at the close of the year are shown at the end of this Report, paragraph 20. Those which seem to require special comment are mentioned in intervening paragraphs.

RECEIPTS.

REVENUE:

5. *Interest*:

Interest realised from investment of Cash Balance - £376,053 8*s.* 2*d.*

This is the net amount received after the deduction of Broker's commission.

6. MILITARY SERVICES:

Army Effective:

Indian Troop Service: Receipts from the Imperial Government, &c. - - - - £12,972 5*s.* 3*d.*

Short credits amounting to £1,201 11*s.* 0*d.* for passages chargeable to the Imperial Government must be surcharged.

DISBURSEMENTS.

7. *Post Office:*

Payments under the Postal arrangement with the Lords of His Majesty's Treasury - - - £54,588 0*s.* 0*d.*

The amount paid under this head for the period subsequent to 1st February 1912 is subject to adjustment.

From that date a re-assessment is to be made of the cost of the Australian portion of the Mail Service. It is anticipated that this will result in an appreciable reduction of the portion of the subsidy to the Peninsular and Oriental Company payable by India.

8. *General Administration:*

Salaries of the Secretary of State, Under Secretaries, &c., and Officers of the Secretary of State for India in Council - - - - - £142,644 11*s.* 0*d.*

There is included in this item the salary of a member of the establishment who was lent to the Treasury. The Secretary of State in Council has concurred in an arrangement proposed by that Department that, in cases where an officer is lent by one Department to another, the lending Department shall continue to bear the normal salary of the officer, and shall be repaid such additional expense as may be necessary in the provision of a substitute. The above item of charge is reduced by the refund made by the Treasury under this arrangement, but the abatement is much smaller than the salary of the officer lent.

As the arrangement is a mutual one and may in another case operate against Imperial revenues as this seems to operate against Indian revenues, I have raised no objection to the charge against India of the salary of the borrowed officer.

9. *Political* - - - - - - £9,768 16*s.* 7*d.*

There was no payment of Secret Service money during the year. The Secretary of State has, however, furnished me with a certificate of the amount expended out of the balance on 1st April 1911, and of the balance remaining in his hands on 31st March 1912. The certificate further states that the expenditure was necessary for the public service.

MILITARY SERVICES:

Army—Effective:

10. Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India:—

	£	s.	d.	
For the year 1911–12 - -	930,346	17	5	
Less—Refund of over-payment for the year 1910–11 - - - -	16,346	17	5	
				£914,000 0s. 0d.

The sum of 930,346*l.* 17*s.* 5*d.* represents the total advances for 1911–12 subject to adjustment.

11. The Army Effective Charges against India for 1910-11 were as follows:—

	£	s.	d.
Advances to the War Office in 1910–11 - - -	935,142	13	1
Less—Refund made in 1911–12 - - -	16,346	17	5
	£918,795	15	8

Viz., Capitation Rate of 11*l.* 8*s.* on the average number of Officers and Men of the Imperial Army in India calculated on the Establishment strength of the units actually in India:

	£	s.	d
11*l.* 8*s.* per man on 75,568 men - - -	861,475	4	0
Deferred Pay chargeable to India - - -	16,077	9	4
Gratuities on death, discharge, &c., under the Pay Warrant: 34·44 per cent. chargeable to India -	41,243	2	4
	£918,795	15	8

12. I have to report that during the year 1910–11, the Indian Establishment was maintained by the War Office at its proper strength.

13. The examination in my Department of the above claims for Deferred Pay and Gratuities brought to light overcharges amounting to 155*l.* 12*s.* 1*d.*, which must be disallowed in the present Account.

14. Consolidated Clothing Allowance of British soldiers - £48,459 15 1

A further advance to the War Office is included in this item. A settlement has not yet been arrived at with that Department of the necessary financial adjustments between Indian and Imperial revenues arising out of the issue to soldiers of a clothing cash allowance in lieu of clothing in kind.

15. Contribution towards the expenses of His Majesty's Ships engaged in the suppression of the Arms Traffic in the Persian Gulf - - - - - £19,800 0*s.* 0*d.*

This is a further advance to the Admiralty. That Department has submitted a claim for expenditure up to 31st March 1911, in regard to which vouchers have been asked for.

16. Stores for India: Ordnance and Miscellaneous - - £340,189 1*s.* 8*d.*

An advance to the War Office of 38,000*l.* on account of Howitzer guns remains unaccounted for.

Army—Non-Effective:

17. Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces, for service in India:—

	£	*s.*	*d.*	
For the year 1911–12 - -	902,164	0	0	
Less—Refund of over-payment for the year 1910–11 - - -	3,833	0	0	
				£898,331 0*s.* 0*d.*

The sum of 902,164*l.* is an advance for 1911–12 subject to adjustment.

By deducting the refund of 3,833*l.* on account of 1910–11, from the advance payments for that year of 887,550*l.*, the net sum of 883,717*l.* is arrived at which has been certified to the Secretary of State to be the correct net charge against India for Retired Pay and Pensions of Officers, Widows, &c.

Marine—Effective:

18. Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c. - - - £100,115 18*s.* 9*d.*

This amount includes the fixed annual subsidy to the Admiralty of 100,000*l.*, but the complement of subsidised vessels was not fully maintained throughout the year. As in the case of the previous year (*see* paragraph 18 of my last Report), any adjustment on this account has been postponed pending settlement of the claim of the Admiralty against India in connection with the employment of additional ships in the suppression of the Arms Traffic in the Persian Gulf (*see* supra paragraph 15).

19. Balance on 31st March (part of) Cash at the Bank of England and in the hands of Sub-Accountants - £1,398,722 18*s.* 6*d.*

In view of the decrease in the value of Indian orders for Stores to be supplied from the Imperial Ordnance Factories, I raised a question as to the necessity for the standing Imprest to the War Office of 100,000*l.* In the result that Imprest was reduced to 40,000*l.* which is included in the above balance.

20. The following is a list of the Surcharges and Disallowances on the Account for 1911–12. Some of these have been specially referred to in preceding paragraphs.

Description and Amount of Item in the Account.			Surcharges.			Disallowances.		
	£	s.	d.		£	s.	d.		£	s.	d.
RECEIPTS.											
Military Services:											
Army—Effective:											
Indian Troop Service: Receipts from the Imperial Government, &c.	12,972	5	3	para. 6	1,201	11	0				
DISBURSEMENTS.											
Other Public Works:											
Civil Works:											
Stores for India	9,306	19	6						4	7	8
Military Services:											
Army—Effective:											
Payments to the Imperial Government	914,000	0	0					para. 13	155	12	1
Furlough Allowances of Officers and Men of British Regiments serving in India	120,353	1	10						17	15	0
Furlough Allowances of Officers of the Indian Service	363,216	7	2						92	2	8
Passage of Officers and others not charged to Indian Troop Service	5,239	7	10						39	12	0
Pay and Expenses of Artificers on Appointment and other Miscellaneous Expenditure	2,319	18	3						10	0	0
State Railways:											
Stores for India: North-Western Railway	1,403,760	13	0						6	1	0
				£	1,201	11	0	£	325	10	5

	£	s.	d.
21. To the Balance, as shown in the present Account,	19,463,722	18	6
the following sums must be added:			
Disallowance on previous Account (*see* paragraph 1)	200 18 4		
Surcharge on present Account (*see* paragraph 20)	1,201 11 0		
Disallowances on present Account (*see* paragraph 20)	325 10 5		
	1,727	19	9
	£19,465,450	18	3

India Audit Office,
28th April 1913.

H. W. Harding.
Auditor.

No. 3.

REPORT of the AUDITOR of INDIAN HOME ACCOUNTS on the STORES ACCOUNTS from 1st April 1911 to 31st March 1912; prepared and submitted to Parliament and to the Secretary of State in Council, in pursuance of the 52nd Section of the Government of India Act, 1858.

1. The numbers of Packing Accounts received back from India since the date of my last Report are as follows:—

None for the year 1909–10, leaving 53 outstanding.
11 for the year 1910–11, leaving 45 outstanding.

2. In the year 1911–12, 8,734 Packing Accounts were sent to India, of which 145 are outstanding at the present date. These documents are the evidence of the receipt of Stores in India, and the reports thereon by the Indian authorities form the basis for any necessary recoveries from contractors or shipowners.

By the wreck of the S.S. "Delhi" on the African coast, sundry Government stores of the value of about 4,000*l.* were lost. It is not the practice to insure against loss by sea (except in the case of bullion), but a claim for the loss by the "Delhi" is being made against the shipowners under the "negligence" clause of the India Office Bill of Lading.

H. W. HARDING.
Auditor.

28th April 1913.

No. 4.

SUMMARY of PAYMENTS in the Year 1911–12 for Stores procured for Shipment to India, &c.

Head of Service.	Stores. £ s. d.	Freight. £ s. d.	TOTAL. £ s. d.
Expenditure charged against Revenue:			
Land Revenue	414 5 6	19 6 0	433 11 6
Opium	210 15 8	20 0 5	230 16 1
Salt	705 17 7	22 18 0	728 15 7
Stamps	88,349 17 0	1,580 15 11	89,930 12 11
Excise	47 19 6	3 15 8	51 15 2
Customs	379 0 10	9 18 9	388 19 7
Forest	263 18 5	8 5 9	272 4 2
Post Office	321 14 1	11 11 9	333 5 10
Telegraph:			
*Indo-European Telegraph	5,672 13 5	750 18 7	6,423 12 0
Telegraph Lines in India	140,164 14 9	3,200 3 9	143,364 18 6
Mint	5,278 8 4	178 18 7	5,457 6 11
General Administration	113,361 9 11	1,081 2 10	114,442 12 9
Law and Justice	18 10 3	0 18 2	19 8 5
Political	696 19 3	6 13 4	703 12 7
Scientific and other Minor Departments	12,938 13 8	229 18 10	13,168 12 6
Stationery and Printing	95,399 16 5	2,974 13 0	98,374 9 5
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	3,911 16 4	671 18 4	4,583 14 8
Irrigation: Minor Works	599 8 10	240 14 11	840 3 9
Other Public Works:			
Civil Works and Miscellaneous Services	8,754 2 10	552 16 8	9,306 19 6
Military Services:			
Army-Effective:			
Clothing	58,139 14 9	536 12 5	
Ordnance and Miscellaneous	333,160 13 0	7,028 8 8	
Operations in the Persian Gulf	25,619 13 2	25,000 3 4	605,102 4 2
Medical	101,404 8 10	3,207 10 2	
Supply and Transport Corps	49,489 0 0	1,515 19 10	
Marine:			
Coal	3,198 6 7	1,564 10 3	62,374 19 2
Miscellaneous	55,489 8 7	2,122 13 9	
Military Works	33,730 4 9	3,520 5 9	37,250 10 6
Special Defence Works (1902)	1,622 9 10	378 2 10	2,000 12 8
£	1,139,344 2 1	56,439 16 3	1,195,783 18 4
Expenditure not charged to Revenue:			
State Railways:			
Eastern Bengal Railway	320,931 3 2	17,360 2 6	
Ditto (Sara Bridge)	105,838 11 5	12,667 3 10	
Jodhpur-Hyderabad Railway	1,726 7 7	138 16 6	2,102,673 1 8
North-Western Railway	1,330,638 6 6	73,122 6 6	
Oude and Rohilkund Railway	226,851 17 9	13,398 5 11	
Irrigation Works	80,678 12 11	6,967 13 3	87,646 6 2
Remittance Account:			
Stores chargeable to Provincial and Local Funds and to Native States:			
Railway Stores	77,489 0 7	5,135 13 2	203,023 13 4
Other Stores	166,182 6 0	14,216 13 7	
Twante Canal Project	79,885 4 4	2,057 1 0	81,942 5 4
Nickel, &c., supplied for Coinage	10,819 13 3	81 1 5	10,900 14 8
TOTAL £	3,540,385 5 7	201,584 13 11	3,741,969 19 6

* In Statement No. 4 of the Finance and Revenue Accounts, the payments for Stores under this head are included among "Other Charges."

1st September 1912.

WALTER BADOCK,
Accountant-General.

No. 5.

ACCOUNT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE from 1st April 1911 to 31st March 1912.

					£	s.	d.
1. Capital Charges of the Service							
2. Salaries of Establishments in England and India					4,074	2	2
3. Hire and Fittings of Transports					132,301	8	0
4. Coal					43,231	10	8
5. Mess of Officers					11,478	12	0
6. Provisions and Stores for Troops and Horses					37,730	8	10
7. Miscellaneous Charges					8,086	17	11
8. Suez Canal Transit Charges					41,131	5	4
9. Miscellaneous Expenses					1,114	14	10
		£	s.	d.			
10. Conveyance in other than Indian Troop Service Transports. — Troops on Freight, &c.		1,213	1	7			
R.I.M. Ships: Sea rations, &c.		759	10	1			
Miscellaneous		37	11	1			
					2,010	2	9
11. Repayments on account of Passages					186	3	0
					281,345	5	6
Deduct—							
Receipts from the Imperial Government for employment of the Transports, and for Passages of Officers, &c., on Imperial Service, &c.		12,655	13	3			
Recoveries on account of the Messing of Officers, &c., and Victualling of not-entitled 3rd Class Passengers		384	13	2			
Proceeds of Sale of Old and Unserviceable Stores, and recoveries for losses and damage of Stores		218	14	2			
Recoveries on account of furlough passages granted on payment, &c.		2,114	3	0			
					15,373	3	7
				£	265,972	1	11

Net Expenditure in England as shown in the Home Accounts :—	£	s.	d.			
Disbursements (page 17)	273,946	19	1			
Receipts (page 8)	12,972	5	3			
				260,974	13	10
Net Expenditure in India, as shown in the Finance and Revenue Accounts :—						
Disbursements (page 229, Rs. 1,12,418)	7,494	12	5			
Receipts (page 209, Rs. 37,465)	2,497	4	4			
				4,997	8	1
				£	265,972	1 11

ADMIRALTY, 24th January 1913.

HERBERT SAVORY
Director of Transports.

No. 6.—COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS

RECEIPTS.	1911–12. Budget Estimate, March 1911.	1911–12. Account.	Increase.	Decrease.	
	£	£	£	£	
REVENUE.					
INTEREST:					
Interest realized from investment of Cash Balance, &c.	150,000	389,001	239,001	—	1
Paper Currency Reserve Investment: Interest	67,400	68,001	601	—	2
TELEGRAPH:					
Indo-European Telegraph: Message Revenue	4,500	4,989	489	—	3
MINT:					
Proceeds of sale of Indian Coins sent to this country for assay	—	137	137	—	4
MEDICAL:					
Pensions, &c., of Lunatics appropriated to their maintenance	900	859	—	41	
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sale proceeds of books, maps, &c.	900	998	98	—	
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:					
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund	11,800	11,684	—	116	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	37,200	36,926	—	274	
Subscriptions towards Indian Civil Service Family Pensions	15,000	18,109	3,109	—	5
MISCELLANEOUS:					
Miscellaneous receipts connected with the supply of Stores to India, and sundry items	20,000	36,714	16,714	—	6
RAILWAYS:					
STATE RAILWAYS:					
East Indian Railway: Rent of premises occupied by the Company	200	230	30	—	
SUBSIDIZED COMPANIES:					
Rohilkund and Kumaon Railway: Government share of Surplus Profits	2,500	3,543	1,043	—	7
Southern Punjab Railway Ditto ditto	38,000	41,282	3,282	—	8
MILITARY SERVICES:					
ARMY—EFFECTIVE:					
Contribution by the Imperial Government in respect of Cost of the Transport of Troops	130,000	130,000	—	—	
Military Charges for Aden	100,000	100,000	—	—	
Amount received from the Imperial Government in respect of the Capitation Rate payable on account of Indian Native Regiments lent for service in the Colonies	126,000	140,000	14,000	—	9
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; receipts on account of the clothing allowances of British soldiers and on account of the Indian Troop Service; proceeds of sales of unserviceable stores, &c.	69,800	74,668	4,868	—	10
ARMY—NON-EFFECTIVE:					
Subscriptions towards Indian Military Service Family Pensions	32,000	35,270	3,270	—	11
TOTAL RECEIPTS ON ACCOUNT OF REVENUE	806,200	1,092,411			
CAPITAL RECEIPTS FROM RAILWAY COMPANIES.					
ON ACCOUNT OF SUBSCRIBED CAPITAL	1,670,000	—	—	1,670,000	12
ON ACCOUNT OF TRANSFER FEES AND MISCELLANEOUS REFUNDS	2,000	2,029	29	—	
	1,672,000	2,029			
Carried forward £	2,478,200	1,094,440			

of the HOME TREASURY of the GOVERNMENT of *India*, for the Year 1911–12.

EXPLANATIONS OF INCREASE OR DECREASE.

1 The sums available for investment were much larger, and the rates of interest were higher, than was estimated.

2 The Budget Estimate included 30,000*l.* in respect of the investment of two crores of rupees; but, owing to the low price at which the Consols were purchased, the actual receipt was more.

3 The receipts from the Imperial Ottoman Telegraph Administration on account of traffic balances were more than was estimated, owing to fewer interruptions in the Turkish route.

4 The Account represents the sale proceeds of coins sent to this country during the five years from 1906–07 to 1910–11.

5 Due to larger payments of Leave Allowances in this country and to exceptional receipts in respect of marriage donations.

6 The Account includes a net receipt, for which no provision was made in the Budget Estimate, of 20,790*l.* for Fines incurred by contractors in supplying Stores. On the other hand, the receipt in respect of Diplomatic and Consular Services in Persia was 3,909*l.* less than the Estimate.

7 } The Government share of surplus profits for the year 1910 exceeded the amounts estimated by the Companies.
8 }

9 The Budget Estimate, which represented the estimated liability of the War Office on this Account to 31st March 1912, proved to be too low.

10 There was an increase of 3,527*l.* in the value of articles in possession of Regiments on their transfer to the British Establishment, of 1,972*l.* in receipts on account of the Indian Troop Service, of 1,036*l.* in the sale proceeds of unserviceable stores, and of 865*l.* in the Fees of King's India Cadets at Sandhurst, &c. On the other hand, there was a decrease of 2,532*l.* in the receipts on account of the consolidated clothing allowances of British soldiers.

11 Sufficient provision was not made in the Budget Estimate for the growth of these receipts.

12 The decrease is thus accounted for:—

	£
Debentures renewed, instead of being replaced by fresh Capital:—	
Assam-Bengal Railway Company	650,000
Bengal-Nagpur Railway Company	400,000
Madras and Southern Mahratta Railway Company	505,000
Rohilkund and Kumaon Railway Company	75,000
	1,630,000
Debentures discharged instead of being replaced by fresh Capital:—	
Rohilkund and Kumaon Railway Company	40,000
	1,670,000

COMPARISON of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1911–12. Budget Estimate, March 1911.	1911–12. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	2,478,200	1,094,440			
DEBT.					
PERMANENT DEBT INCURRED:					
India 3½ per Cent. Stock: Balance of Loan of 3,500,000*l.* issued in March 1911	3,137,500	2,855,103	—	282,397	1
TEMPORARY DEBT INCURRED:					
Temporary Loans on Security of India Bills in partial replacement of Bills discharged	4,500,000	4,500,000	—	—	
	7,637,500	7,355,103			
DEPOSITS AND ADVANCES.					
REPAYMENT OF ADVANCES:					
Repayment by the Imperial Government of Expenditure in England in connection with the visit of Indian Princes and of the Indian Army Contingent on the occasion of His Majesty's Coronation	37,600	20,461	—	17,139	2
Moiety of expenditure in England in connection with Buoys in the Persian Gulf	800	—	—	800	3
Defence works at Aden	—	3,667	3,667	—	4
Lights at Perim Island	—	2,155	2,155	—	5
Pay of Second-Lieutenants on appointment to the Indian Army	900	892	—	8	
Receipts in respect of the Currie Scholarship and the Norman Memorial Fund	—	52	52	—	
MISCELLANEOUS DEPOSITS:					
Gold Standard Reserve: British Treasury Bills and Colonial Government Securities paid off	8,975,400	8,986,653	11,253	—	6
Dividends on investments, discount on Treasury Bills, and interest on Loans at short notice	523,000	498,882	—	24,118	7
Paper Currency Reserve: Bills of Exchange and Telegraphic Transfers on India appropriated	1,333,300	1,988,333	655,033	—	8
	10,871,000	11,501,095			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.					
Repayments by His Majesty's Treasury and other Public Departments, in respect of Expenditure incurred in India in connection with the Indian Force in North China	15,000	5,696	—	9,304	9
Postal and Money Order transactions (receipts in excess of payments)	390,000	839,304	449,304	—	10
Advances in India on account of Emigration of Coolies and of African Protectorates; Supplies to His Majesty's Ships on the East India Station; Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	263,000	349,909	86,909	—	11
Estates remitted from India by Administrators-General by means of Bills on London	36,000	34,616	—	1,384	
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds	800	885	85	—	
Bombay Baroda and Central India Railway Company: Transfer fees and miscellaneous refunds	1,100	2,914	1,814	—	12
East Indian Railway Company: On account of Debenture Stock	1,357,500	—	—	1,357,500	13
Transfer fees and miscellaneous refunds	1,500	1,282	—	218	
Great Indian Peninsula Railway Company: Transfer fees and miscellaneous refunds	1,200	1,483	283	—	
South Indian Railway Company: Transfer fees and miscellaneous refunds	700	1,091	391	—	
Miscellaneous receipts	5,000	23,889	18,889	—	14
Bills of Exchange and Telegraphic Transfers on India (*see also* under "Paper Currency Reserve")	15,825,000	25,070,216	9,245,216	—	15
	17,896,800	26,331,285			
TOTAL RECEIPTS £	38,883,500	46,281,923			

of the Home Treasury of the Government of *India*, for the Year 1911–12—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The payments in full by subscribers during 1910–11 in respect of the Loan were more than the Estimate, and the balance due in 1911–12 was consequently less.
2	The representatives were fewer, and the cost was also much less than was contemplated when the Budget Estimate was prepared.
3	The receipt on this account was taken in reduction of the payments under "Political."
4 5	When the Budget Estimate was prepared, receipts on these accounts could not be foreseen.
6 7	Owing to the average rate of discount on British Treasury Bills maturing within the year, and the rate of interest on Loans at short notice being less than was estimated, and to an investment in Colonial Treasury Bills, the discount on which will be credited to the Reserve in 1912–13, instead of in Securities, the interest on which would have accrued in 1911–12.
8	Of the increase, 655,000*l.* represents a special appropriation of Bills and Transfers in February 1912 in order to add to the amount of Gold held on a separate account at the Bank of England.
9	The Account represents an advance by the War Office in respect of the Imperial liability to the end of the year, which proved to be less than the amount included in the Budget Estimate.
10	These accounts are liable to great fluctuations, and the receipt for Money Orders issued in the Colonies was much greater than appeared probable when the Budget Estimate was framed.
11	There was an increase of 21,651*l.* in respect of the Emigration of Coolies, of 33,754*l.* in Supplies to His Majesty's Ships, and of 4,773*l.* in payments to Out-pensioners of Chelsea Hospital. The remainder of the increase is mainly due to receipts from the War Office for conveyance of Troops in vessels of the Royal Indian Marine.
12	Due to receipts from underwriters in respect of Stores lost ex. s.s. "Delhi."
13	The Company was not called upon to raise any Capital within the year.
14	The Account includes 14,866*l.* received on behalf of the Delhi Durbar Coronation Committee for which no provision was made in the Budget Estimate. There were also other exceptional receipts.
15	The Account includes surplus opium receipts remitted for the discharge of temporary debt in 1912–13. Moreover, owing to the large trade demand, sales of Bills and Transfers were effected which were applied towards meeting the net disbursements in 1912–13, and for the discharge of further India Sterling Bills.

No. 6.—COMPARISON of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS.	1911-12. Budget Estimate, March 1911	1911-12. Account.	Increase.	Decrease.	
EXPENDITURE.	£	£	£	£	
LAND REVENUE:					
Law Charges in connection with Appeals from India	800	1,602	802	—	1
Stores for India	—	434	434	—	2
OPIUM:					
Sundry *items*	—	1,369	1,369	—	3
Stores for India	500	231	—	269	4
SALT: Stores for India	500	729	229	—	5
STAMPS: Stores for India	95,300	89,931	—	5,369	6
EXCISE:					
Sundry items	—	59	59	—	
Stores for India	100	52	—	48	
CUSTOMS					
Sundry items	—	78	78	—	
Stores for India	200	389	189	—	7
FOREST:					
Expenses in connection with Probationers for the Department, Allowances on appointment, &c.	6,000	5,911	—	89	
Stores for India	500	272	—	228	8
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO RAILWAYS):					
Interest on Loans contracted in England	2,289,700	2,229,222	—	60,478	9
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	58,000	54,380	—	3,620	10
POST OFFICE:					
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	54,600	54,588	—	12	
Stores for India	—	333	333	—	11
TELEGRAPH:					
Indo-European Telegraph:					
Payments in respect of Revenue	20,800	24,740	3,940	—	12
Other Payments	17,400	9,386	—	8,014	13
Indian Telegraph Department:					
Absentee Allowances and contingent expenses	8,000	6,177	—	1,823	14
Stores for India	88,000	143,365	55,365	—	15
MINT:					
Sundry *items*	—	147	147	—	16
Stores for India	5,400	5,457	57	—	
GENERAL ADMINISTRATION:					
Home Establishment, &c.	263,100	263,278	178	—	
Payments on account of Administration in India	3,500	3,207	—	293	
Royal Visit and Coronation Durbar	—	61,476	61,476	—	17
Stores for India	112,300	114,442	2,142	—	18
LAW AND JUSTICE:					
Sundry items	5,000	3,117	—	1,883	19
Stores for India	—	19	19	—	
POLICE: Passage of Assistant Superintendents on appointment, &c.	2,000	1,671	—	329	20
PORTS AND PILOTAGE: Sundry items	100	46	—	54	
EDUCATION: Passage of Educational Officers on appointment, Allowances to Government Scholars, &c.	10,500	10,528	28	—	
ECCLESIASTICAL:					
Passage, &c., of Chaplains on appointment	500	305	—	195	21
MEDICAL:					
Maintenance of Lunatics	2,300	2,167	—	133	
Grants for Medical Research, Allowances to Officers while on Study Leave, &c.	9,600	9,438	—	162	
Carried forward £	3,054,700	3,098,546			

of the Home Treasury of the Government of *India*, for the Year 1911–12—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The cost of certain Appeal Cases proved to be more than was contemplated when the Budget Estimate was prepared.
2	The Account represents payments which it was expected would have been made in 1910–11.
3	Mainly due to expenditure arising out of the International Conference at the Hague.
4	The demands were less than was indicated in the forecast received from India.
5	The demands were larger than was indicated in the forecast received from India.
6	The decrease was due to the lower rates paid under the new Contract.
7	The demands were larger than was indicated in the forecast received from India.
8	Payments which were expected to fall within the year were made in 1910–11, and an indent estimated for under this head was transferred to Provincial Funds.
9	There was a decrease of 6,295*l.* in Interest on India Bills, owing to the rate of interest being lower than was contemplated when the Budget Estimate was prepared, and the amounts transferred to "State Railways—Interest on Debt," and to "Irrigation—Major Works—Interest on Debt," were respectively 49,731*l.*, and 4,295*l.* more than was estimated. (*See* explanations under those heads).
10	The Account includes two quarterly payments, instead of three as provided for in the Budget Estimate, on account of the Sinking Fund created in respect of the Loan issued in March 1911, on which the Discount was, moreover, much less than was anticipated.
11	The Account represents expenditure which it was expected would have been incurred in 1910–11.
12	Due to an increase in the Indian Traffic.
13	There was a decrease of 8,576*l.* under the head of Stores, mainly owing to the postponement of the construction of lines in Persia, and of 143*l.* in miscellaneous expenditure. On the other hand, there was an increase of 705*l.* in Absentee Allowances.
14	Due to a decrease in the payments in respect of Absentee Allowances.
15	Of the increase, 14,000*l.* was due to payments which it was believed would have been made in 1910–11, and the remainder to the demands having been larger than was indicated in the forecast received from India.
16	The Account includes the cost of preparing the design for His Majesty's effigy on the new Rupee.
17	The Account represents special expenditure for which no provision was made in the Budget Estimate.
18	Due to the receipt of indents which were evidently not included in the forecast received from India.
19	Mainly due to the expenditure in connection with the Savarkar case having been less than the Budget Estimate.
20 21	Due to the number of appointments having been fewer than was contemplated when the Budget Estimate was prepared.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1911–12. Budget Estimate, March 1911.	1911–12. Account.	Increase.	Decrease.	
EXPENDITURE—*continued.*					
	£	£	£	£	
Brought forward	3,054,700	3,098,546			
POLITICAL:					
Sundry items	2,500	9,065	6,565	—	1
Stores for India	—	704	704	—	2
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Sundry items	9,900	10,622	722	—	3
Stores for India	22,400	13,169	—	9,231	4
TERRITORIAL AND POLITICAL PENSIONS:					
Members of the Family of the late Maharajah Duleep Singh	9,700	9,870	170	—	
Members of the Bengal Nizamut Family and of the Angria Family	1,200	1,230	30	—	
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	408,000	424,435	16,435	—	5
SUPERANNUATION ALLOWANCES AND PENSIONS:					
General	643,000	637,251	—	5,749	6
Indian Civil, Military, and Medical Funds, &c.	1,406,000	1,384,236	—	21,764	7
Indian Civil Service Family Pensions	20,000	19,009	—	991	8
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding, for the India Office, &c.	8,000	6,529	—	1,471	9
Stores for India	94,000	98,374	4,374	—	10
MISCELLANEOUS:					
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	18,500	18,415	—	85	
Miscellaneous Charges connected with the supply of Stores to India	8,000	16,498	8,498	—	11
FAMINE RELIEF AND INSURANCE:					
Construction of Protective Railways: Payments to the South Indian Railway Company for construction of the Dharmapuri-Hosur Extension	40,000	15,096	—	24,904	12
Construction of Protective Irrigation Works: Stores for India	2,600	4,584	1,984	—	13
RAILWAY REVENUE ACCOUNT:					
State Railways—Interest on Debt:					
Bombay Baroda and Central India Railway	384,800	384,754	—	46	
East Indian Railway	368,000	368,040	40	—	
Eastern Bengal Railway (including Bengal Central Railway)	46,100	46,158	58	—	
Great Indian Peninsula Railway	206,000	205,954	—	46	
Indian Midland Railway	184,000	188,276	4,276	—	14
Madras Railway	72,000	71,990	—	10	
Madras and Southern Mahratta Railway	64,800	64,816	16	—	
Oude and Rohilkund Railway	319,000	318,956	—	44	
Scinde Punjab and Delhi Railway	135,700	135,737	37	—	
South Indian Railway	146,600	146,635	35	—	
Interest on Capital Outlay not charged to Revenue	1,466,600	1,512,015	45,415	—	15
Oude and Rohilkund Railway Discount Sinking Fund	3,600	3,611	11	—	
State Railways—Annuities in purchase of Railways:					
East Indian Railway	1,112,500	1,112,540	40	—	
Eastern Bengal Railway	117,000	116,960	—	40	
Great Indian Peninsula Railway	1,268,600	1,268,145	—	455	16
Madras Railway	488,400	488,381	—	19	
Scinde Punjab and Delhi Railway	371,300	371,275	—	25	
State Railways—Sinking Funds:					
East Indian Railway	105,200	105,166	—	34	
Eastern Bengal Railway	7,800	7,842	42	—	
Scinde Punjab and Delhi Railway	64,700	64,669	—	31	
State Railways—Interest chargeable against Companies on Advances:					
Bengal-Nagpur Railway	94,300	94,250	—	50	
Great Indian Peninsula Railway	81,200	81,250	50	—	
State Railways—Interest on Capital deposited by Companies:					
Assam-Bengal Railway	97,600	97,614	14	—	
Bengal-Nagpur Railway	303,500	303,526	26	—	
Bombay Baroda and Central India Railway	95,000	95,000	—	—	
Burma Railways	112,500	112,500	—	—	
East Indian Railway	511,300	485,000	—	26,300	17
Great Indian Peninsula Railway	199,700	199,750	50	—	
Madras and Southern Mahratta Railway	266,700	266,675	—	25	
South Indian Railway	87,200	87,225	25	—	
Carried forward	£ 14,530,200	14,572,343			

of the Home Treasury of the Government of *India*, for the Year 1911–12—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
1	There was an increase of 4,389*l.* in the payments for the Insignia of Indian Orders, and of 516*l.* in the cost of Consular Establishments in Siam. The remainder of the increase was due to exceptional expenditure for which no provision was made in the Budget Estimate.
2	No forecast was received from India. The Account includes 100*l.* carried over from 1910–11.
3	The Budget Estimate provided for the payment of one year's contribution towards the International Institute of Agriculture, whereas payments in respect of two years fell within the year.
4	The demands were less than was indicated in the forecast received from India.
5	There was an increase of 19,488*l.* in Absentee Allowances. On the other hand, there was a decrease of 3,053*l.* in Furlough Pay.
6	Mainly due to the growth of the pensions of Officers of the Uncovenanted Service not having been so great as was contemplated when the Budget Estimate was framed.
7	There was a decrease of 10,705*l.* in Civil Service Annuities, of 4,994*l.* in Civil Funds, of 4,133*l.* in Military Funds, and of 2,274*l.* in Medical Funds. On the other hand, payments on account of the Indian Navy Fund were 342*l.* more than the Estimate.
8	The payments did not increase so rapidly as was anticipated.
9	The decrease occurred mainly in the sub-head of Printing, in respect of which the Budget Estimate was too high.
10	The demands were greater than was indicated in the forecast received from India.
11	The Account includes 5,954*l.* for payments on account of Marine Insurance mainly in respect of Stores lost ex s.s. "Delhi" and "Oceana," and 2,081*l.* for payments in respect of Packing charges which were not transferred to final heads within the financial year.
12	The Budget Estimate was framed in accordance with the Telegram from India dated 16th February 1911. The decrease was due to the late receipt of Indents.
13	The Account includes 400*l.* which it was expected would have been paid in 1910–11. Otherwise, the increase was due to the receipt of indents in excess of the Indian forecast.
14	Owing to the replacement of 500,000*l.* India Bonds discharged in October 1911 by India Stock bearing a quarter's interest in January 1912.
15	The Budget Estimate represented one year's interest at 3·1958 per cent. (the rate adopted in the Account for 1909–10) on 45,892,089*l.* (42,684,369*l.* the total expenditure to 31st March 1910 + 2,122,900*l.* the Revised Estimate for 1910–11, as at 1st February 1911 + 1,084,800*l.* moiety of the Estimate for 1911–12, as at 1st February 1911). The Account is one year's interest at 3·3147 per cent. (the ascertained rate for 1911–12) on 45,615,432*l.* (44,545,133*l.* the total expenditure to 31st March 1911 + 1,070,299*l.* moiety of the expenditure during 1911–12).
16	Due to a refund of Annuity remaining unclaimed on 30th June 1911.
17	The Budget Estimate provided for the issue of 1,500,000*l.* 3½ per cent. Debenture Stock, on which it was expected that two quarters' interest would fall within the year. But the Company was not called upon to issue any Capital during the year.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*

EXPENDITURE—*continued.*

	1911-12. Budget Estimate, March 1911.	1911-12. Account.	Increase.	Decrease.	
	£	£	£	£	
Brought forward	14,530,200	14,572,343			
IRRIGATION:					
Major Works—Interest on Debt: Interest on Capital Outlay not charged to Revenue	112,300	116,595	4,295	—	1
Minor Works: Stores for India	500	840	340	—	2
OTHER PUBLIC WORKS:					
Civil Works and Miscellaneous Services:					
Furlough Pay and Allowances of Officers in the Public Works Department	69,000	72,760	3,760	—	3
Sundry items	1,500	2,726	1,226	—	4
Stores for India	9,500	9,307	—	193	
MILITARY SERVICES:					
Army—Effective:					
Payments to War Office in respect of British Forces serving in India	934,000	914,000	—	20,000	5
Furlough Allowances and Pay during Voyage of British Forces serving in India	150,000	135,990	—	14,010	6
Consolidated Clothing Allowances of British Soldiers	26,900	48,460	21,560	—	7
Furlough Allowances of Officers of the Indian Service	370,000	363,216	—	6,784	8
Indian Troop Service	305,900	273,947	—	31,953	9
Passage of Officers and others not charged to Indian Troop Service	7,000	5,239	—	1,761	10
Purchase of Horses	2,800	2.522	—	278	
Operations in the Persian Gulf	—	19,800	19,800	—	11
Miscellaneous	37,500	34,263	—	3,237	12
Stores for India:					
Clothing	63,200	58,676	—	4,524	13
Ordnance and Miscellaneous	349,100	340,189	—	8,911	14
Operations in the Persian Gulf	—	50,620	50,620	—	15
Medical	114,400	104,612	—	9,788	16
Supply and Transport	43,800	51,005	7,205	—	17
Stores taken to India with Troops:					
Clothing	15,700	22,397	6,697	—	18
Ordnance and Miscellaneous	32,300	14,428	—	17,872	19
Army—Non-Effective:					
Payments to War Office for Retired Pay, &c., of British Forces for service in India	910,000	898,331	—	11,669	20
Pay of Non-effective Colonels of Royal Artillery	10,000	7,883	—	2,117	21
Pay and Pensions of Non-Effective and Retired Officers of the Indian Service	1,430,000	1,431,735	1,735	—	
Miscellaneous Pensions, &c.	95,000	94,802	—	198	
Indian Military Service Family Pensions	70,000	71,788	1,788	—	22
Marine—Effective:					
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,100	100,116	16	—	
Royal Indian Marine Furlough Pay	7,500	9,322	1,822	—	23
Sundry items	2,500	1,136	—	1,364	24
Stores for India	65,000	62,375	—	2,625	25
Marine—Non-effective:					
Royal Indian Marine Retired Pay	21,000	23,407	2,407	—	26
Indian Navy Retired Pay	4,000	3,576	—	424	
Military Works: Stores for India	20,700	37,250	16,550	—	27
Special Defences (1902): Stores for India	200	2,001	1,801	—	28
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forwd)	£19,911,600	19,957,657			

of the Home Treasury of the Government of *India*, for the Year 1911–12—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The Budget Estimate represented one year's interest at 3·1958 per cent. (the rate adopted in the Account for 1909–10) on 3,513,157*l*. (3,412,257*l*. the total expenditure to 31st March 1910 + 67,000*l*. Revised Estimate for 1910–11 + 33,900*l*. moiety of the Estimate for 1911–12). The Account is one year's interest at 3·3147 per cent. (the ascertained rate for 1911–12) on 3,517,497*l*. (3,473,672*l*. the total expenditure to 31st March 1911 + 43,825*l*. moiety of the expenditure during 1911–12).
2	Indents amounting to about 1,400*l*. were received in excess of the Indian forecast, but, of this, 1,100*l*. will be paid during 1912–13.
3	There was an increase of 840*l*. in Furlough Pay, and of 2,920*l*. in Absentee Allowances.
4	The increase was due to the Allowances of Officers on special duty for which no provision was made in the Budget Estimate.
5	The War Office claim for 1911–12 was 3,653*l*. less than the Budget Estimate, which was based on the War Office Estimate for 1910–11. The Account also takes into consideration a refund of 16,347*l*. by the War Office in respect of the year 1910–11.
6	Mainly due to the decrease in the payments for Furlough Allowances in respect of which the Budget Estimate was too high.
7	The increase was due mainly to larger advances to the War Office than was estimated, and to a payment which it was expected would have fallen in 1912–13.
8	Fewer Officers were on leave during the year than was expected when the Budget Estimate was framed.
9	Due to a decrease in the number of voyages, and to a saving in the expenditure on fittings, owing to the re-engagement of the same transports as in 1910–11.
10	The passages otherwise than in transports were fewer than were provided for in the Budget Estimate.
11	No expenditure in this country was anticipated on this account when the Budget Estimate was prepared.
12	There was a decrease of 3,079*l*. in the payments on account of the Indian Medical Service, and there were variations under other sub-heads.
13	The decrease was mainly due to the cancellation of the demand for socks estimated to cost about 5,000*l*.
14	The indents received were less than the Indian forecast by 89,000*l*., and payments estimated at 26,200*l*. were carried over to 1912–13. On the other hand, the Account includes 14,500*l*., which it was expected would have been paid in 1910–11, and also 79,000*l*. under indents for 1912–13 in accordance with the Viceroy's Telegram of 29th January 1912, and the actual cost of Stores was about 12,700*l*. more than the Estimate.
15	No forecast was received from India in respect of expenditure in this country on this account.
16	The decrease was due to payments which were expected during the year being carried forward to 1912–13.
17	Indents were received in excess of the Budget Estimate by 5,000*l*. and the Account includes payments amounting to 3,800*l*. which it was expected would have been made in 1910–11. On the other hand, payments estimated at 1,600*l*. were carried forward to 1912–13.
18	The increase was due to an advance to the War Office which it was estimated would have fallen in 1912–13.
19	The decrease was chiefly due to the claims for the Trooping Season of 1911–12 being in arrear, and to the value of some of the equipment being less than was expected.
20	The War Office claim for 1911–12 was 7,836*l*. less than the Budget Estimate, and the Account also takes into consideration a refund of 3,833*l*. by the War Office in respect of 1910–11.
21	The payments on this Account decreased more rapidly than was expected.
22	The increase was mainly due to refunds of subscriptions for which no provision could be made in the Budget Estimate.
23	More Officers were on leave during the year than was anticipated when the Budget Estimate was framed.
24	Too large a provision was made in the Budget Estimate in respect of Officers undergoing instruction.
25	The indents fell short of the Indian forecast by about 5,000*l*., but the actual cost of Stores supplied exceeded the amount estimated for them by about 2,000*l*.
26	The payments on this Account increased more rapidly than was expected.
27	Due to the receipt of indents in excess of the Indian forecast.
28	The demands were larger than the forecast received from India by about 2,800*l*. of which 1,000*l*. is expected to fall in 1912–13.

No. 6.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1911–12. Budget Estimate, March 1911.	1911–12. Account.	Increase.	Decrease.	
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)	£ 19,911,600	£ 19,957,657	£	£	
EXPENDITURE NOT CHARGED TO REVENUE.					
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:					
STATE RAILWAYS:					
Stores for India:					
Eastern Bengal Railway	353,300	338,291	—	15,009	1
Ditto Sara Bridge	133,400	118,506	—	14,894	2
Jodhpur-Hyderabad Railway	2,700	1,865	—	835	
North-Western Railway	1,347,900	1,403,761	55,861	—	3
Oude and Rohilkund Railway	245,800	240,250	—	5,550	4
Other Payments	15,000	16,545	1,545	—	
Payments to the Burma Railways Company for construction of State Extensions	56,500	21,380	—	35,120	5
IRRIGATION WORKS: Stores for India, &c.	67,809	87,651	19,851	—	6
NEW CAPITAL AT DELHI: Miscellaneous expenditure	—	6	6	—	
	2,222,400	2,228,255			
PAYMENTS TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.					
FOR DISCHARGE OF DEBENTURES	1,670,000	40,000	—	1,630,000	7
ON ACCOUNT OF STORES, ESTABLISHMENT CHARGES, &c.	923,300	673,945	—	249,355	8
	2,593,300	713,945			
DEBT.					
PERMANENT DEBT DISCHARGED:					
India Bonds	500,000	500,000	—	—	
Indian Midland Railway Debentures	907,500	907,500	—	—	
Madras Railway Debentures	868,700	868,700	—	—	
TEMPORARY DEBT DISCHARGED:					
Temporary Loans on Security of India Bills	5,000,000	5,000,000	—	—	
	7,276,200	7,276,200			
DEPOSITS AND ADVANCES.					
ADVANCES REPAYABLE:					
Recoverable from the Imperial Government:					
Expenditure in England in connection with the visit of Indian Princes and of the Indian Army Contingent on the occasion of His Majesty's Coronation	37,600	20,461	—	17,139	9
Moiety of expenditure in England in connection with—					
Defence Works at Aden	—	88	88	—	
Lights at Perim Island	—	2,153	2,153	—	10
Lighting and buoying the Persian Gulf	—	254	254	—	11
Pay of Second Lieutenants on appointment to the Indian Army	1,000	805	—	195	
Advance to the Imperial Bank of Persia for the purposes of the Persian Government	—	50,000	50,000	—	12
Payments on account of the Currie Scholarship and the Norman Memorial Fund	—	52	52	—	
MISCELLANEOUS DEPOSITS:					
Gold Standard Reserve: Investments in British and Colonial Government Securities	9,492,000	9,889,183	397,183	—	13
Paper Currency Reserve:					
Investment in 2½ per cent. Consolidated Stock	1,333,300	1,333,333	33	—	
Deposit of Gold at the Bank of England	—	655,000	655,000	—	14
Portion of outstanding Interest repaid by Railway Companies on the purchase of their Undertakings by the State, paid to the persons entitled thereto	—	24	24	—	
	10,863,900	11,951,353			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.					
Payments to His Majesty's Treasury and other Public Departments on account of Native Regiments lent for service in the Colonies, *Little* Basses Light Vessel Dues, &c.	65,000	79,135	14,135	—	15
Family Remittances, Remittances by Administrators General, &c.	123,000	143,736	20,736	—	16
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.	94,400	81,654	—	12,746	17
Bombay Baroda and Central India Railway Company: Ditto	641,100	444,727	—	196,373	18
East Indian Railway Company:					
Advances for purchase of Stores, &c.	832,400	608,209	—	224,191	19
Rental paid to South Behar Railway Company	30,000	30,000	—	—	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, &c.	960,500	757,626	—	202,874	20
South Indian Railway Company:					
Advances for purchase of Stores, &c.	344,700	268,015	—	76,685	21
Rohilkund and Kumaon Railway Company:					
Interest on new 4 per cent. Debenture Stock allocated to State Works	4,000	3,860	—	140	
South Indian Railway Company:					
Special payment to be adjusted against Company's share of surplus profits	5,000	5,000	—	—	
Madras and Southern Mahratta Railway Company:					
Special payment in respect of addition to the Company's share of net earnings for the year 1909	—	1,357	1,357	—	22
Stores chargeable to Provincial and Local Funds, and to Native States	135,200	263,024	127,824	—	23
Twante Canal Project, Burma	—	81,942	81,942	—	24
Nickel, &c., for Coinage purposes	700	10,901	10,201	—	25
Miscellaneous payments to be brought to charge or recovered in India	91,000	85,953	—	5,047	26
	3,327,000	2,865,139			
TOTAL DISBURSEMENTS £	46,194,400	44,992,549			

of the Home Treasury of the Government of *India*, for the Year 1911–12—*continued.*

EXPLANATIONS OF INCREASE OR DECREASE.

1 The Budget Estimate was framed in accordance with the Letter from the Government of India, No. 302, dated 3rd November
2 1910, as modified by subsequent Telegrams. The decreases under Eastern Bengal Railway, Eastern Bengal Railway:
Sara Bridge, and Oude and Rohilkund Railway were due to the transfer to 1912–13 of payments which it was expected
3 would have been made in 1911–12. The increase under North-Western Railway was due to payments which it was
4 expected would have been made in 1912–13.

5 The Budget Estimate was framed in accordance with the Letter from the Government of India, No. 302, dated 3rd November 1910, as modified by subsequent Telegrams. The decrease was due to the late receipt of indents and to the Coal strike.

6 The cost of Stores exceeded the Budget Estimate by 11,700*l.*, indents were received in excess of the Indian forecast by 3,000*l.*, and the Account includes about 4,500*l.* which it was expected would have been paid in 1910–11.

7 All the Debentures were renewed except 40,000*l.*, representing a portion of the Rohilkund and Kumaon Railway Debentures maturing during the year. *See* explanation under "Capital Receipts from Railway Companies."

8 The Budget Estimate was framed in accordance with the Letter from the Government of India, No. 302, dated 3rd November 1910, as modified by subsequent Telegrams. Of the decrease, about 55,000*l.* was due to the Coal strike.

9 *See* Note under Receipts.

10 The payments on these Accounts could not be estimated when the Budget Estimate was framed.
11

12 An exceptional transaction.

13 Mainly due to the investment in securities of amounts which, it was estimated, would remain with the cash placed at short notice by the Secretary of State, the amount of which on 31st March 1912 was 1,073,710*l.* instead of 1,494,300*l.* as contemplated when the Budget Estimate was prepared.

14 *See* Note under Receipts.

15 Mainly due to payments in connection with Native Regiments lent for service in the Colonies being greater than was expected when the Budget Estimate was prepared.

16 Mainly due to increased Remittances by British soldiers for deposit in the Post Office Savings Bank.

17
18 The Budget Estimate was framed in accordance with the Letter from the Government of India, No. 302, dated 3rd November
19 1910, as modified by subsequent Telegrams. Of the total decrease, about 237,000*l.* was due to the Coal strike.
20
21

22 An exceptional transaction.

23 The demands were much larger than was indicated in the forecasts received from India. The payments in respect of the Jodhpur-Bikanir Railway alone showed an increase of 76,174*l.*

24 No forecast was received from India of expenditure under this head.

25 Due to the receipt of indents in excess of the Indian forecasts.

26 Mainly due to the expenditure arising out of His Majesty's Coronation being less than the amount included in the Budget Estimate.

*No. 7.—ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME

RECEIPTS.

REVENUE.	£	£
CUSTOMS:		
Miscellaneous		14
INTEREST:	£	
Interest realised from investment of Cash Balance, &c.	389,321	
Paper Currency Reserve Investment: Interest	78,211	
		467,532
TELEGRAPH:		
Indo-European Telegraph: Message Revenue		6,220
MEDICAL:		
Pensions, &c., of Lunatics appropriated to their maintenance		773
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Sale proceeds of books, maps, &c.		761
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:		
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company, and in respect of the India Office Provident Fund	11,605	
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund.	32,475	
Subscriptions towards Indian Civil Service Family Pensions	17,592	
		61,672
MISCELLANEOUS:		
Miscellaneous receipts connected with the supply of Stores to India, and sundry items		45,424
RAILWAYS:		
STATE RAILWAYS:		
East Indian Railway: Rent of premises occupied by the Company	288	
SUBSIDIZED COMPANIES:	£	
Rohilkund and Kumaon Railway: Government share of Surplus Profits	2,948	
Southern Punjab Railway: Ditto	54,553	
	57,501	
		57,789
MILITARY SERVICES:		
ARMY—EFFECTIVE:		
Contribution by the Imperial Government in respect of Cost of the Transport of Troops	130,000	
Military Charges for Aden	100,000	
	230,000	
Amount received from the Imperial Government on account of the Capitation Rate payable in respect of Indian Native Regiments lent for service in the Colonies	44,526	
Value of clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; receipts on account of the consolidated clothing allowance of British soldiers and on account of the Indian Troop Service; proceeds of sales of unserviceable stores, &c.	26,102	
		300,628
ARMY—NON-EFFECTIVE:		
* Subscriptions towards Indian Military Service Family Pensions		36,497
Carried forward	£	977,310

* This is an account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

TREASURY of the GOVERNMENT of INDIA, from 1st April 1912 to 31st March 1913.

DISBURSEMENTS.

EXPENDITURE.

	£	£
LAND REVENUE:		
Law Charges in connection with Appeals from India	1,688	
Stores for India	37	
		1,725
OPIUM:		
Sundry Items	277	
Stores for India	30	
		307
SALT: Stores for India		673
STAMPS: Stores for India		90,468
EXCISE: Sundry Items		3
CUSTOMS: Stores for India		162
FOREST:		
Expenses in connection with Probationers for the Department, Allowances on appointment, &c.	4,438	
Stores for India	476	
		4,914
INTEREST ON DEBT:		
Total Interest on Loans contracted in England under various Acts and on outstanding Liabilities of Railway Companies taken over on purchase	5,889,297	
Deduct:—Chargeable to (£)		
State Railways—Interest on Debt: 3,603,520		
State Railways—Interest chargeable against Companies on Advances: 175,500		
Irrigation: Major Works—Interest on Debt: 124,730		
	3,903,750	
	1,985,547	
Discount Sinking Fund, in redemption of debt incurred in excess of money raised	59,885	
Discount, &c., on the issue of 3,000,000*l*. India 3½ per cent. Stock in April 1912	251,066	
		2,296,498
POST OFFICE:		
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	54,588	
Stores for India	24	
		54,612
TELEGRAPH:		
Indo-European Telegraph:		
Payments in respect of Revenue: 31,507		
Other Payments: 11,830		
	43,337	
Indian Telegraph Department:		
Absentee Allowances and contingent expenses: 8,588		
Stores for India: 131,588		
	140,176	
		183,513
MINT:		
Sundry Items	71	
Stores for India	6,712	
		6,783
GENERAL ADMINISTRATION:		
Home Establishment, &c.	258,529	
Royal Visit and Coronation Durbar	293	
Payments on account of Administration in India	6,724	
	265,546	
Stores for India	111,949	
		377,495
LAW AND JUSTICE:		
Sundry Items	1,717	
Stores for India	799	
		2,516
POLICE: Passage of Assistant Superintendents on appointment, &c.		1,356
PORTS AND PILOTAGE: Sundry Items		104
EDUCATION: Passage of Educational Officers on appointment, Allowances to Government Scholars, &c.		10,539
ECCLESIASTICAL: Passage, &c., of Chaplains on appointment		205
MEDICAL:		
Maintenance of Lunatics	1,938	
Grants for Medical Research, Allowances to Officers while on Study Leave, &c.	8,593	
		10,531
POLITICAL:		
Sundry Items	3,169	
Stores for India	4,679	
		7,848
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Sundry Items	9,210	
Stores for India	16,230	
		25,440
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	9,870	
Members of the Bengal Nizamut Family and of the Angria Family	1,180	
		11,050
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES		410,957
SUPERANNUATION ALLOWANCES AND PENSIONS:		
General	660,050	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund	1,386,283	
Indian Civil Service Family Pensions	21,769	
		2,068,102
Carried forward £		5,565,801

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£
Brought forward	977,310
Carried forward	£ 977,310

of the Government of *India*, from 1st April 1912 to 31st March 1913—*continued.*

DISBURSEMENTS—*continued.*

		£
	Brought forward	5,565,801

EXPENDITURE—*continued.*

STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding, for the India Office, &c.	£ 6,433		
Stores for India	85,314		
			91,747
MISCELLANEOUS:			
Examination Expenses and Allowances of Candidates for the Indian Civil Service, &c.	21,392		
Miscellaneous Charges connected with the supply of Stores to India	9,562		
			30,954
FAMINE RELIEF AND INSURANCE:			
CONSTRUCTION OF PROTECTIVE RAILWAYS: Payments to the South Indian Railway Company for the construction of Dharmapuri-Hosur Extension	14,012		
CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS: Stores for India	7,335		
			21,347
RAILWAY REVENUE ACCOUNT:			
STATE RAILWAYS—INTEREST ON DEBT:	£		
Bombay Baroda and Central India Railway	385,084		
East Indian Railway	364,039		
Eastern Bengal Railway (including Bengal Central Railway)	45,859		
Great Indian Peninsula Railway	205,955		
Indian Midland Railway	197,992		
Madras Railway	70,376		
Madras and Southern Mahratta Railway	64,816		
Oude and Rohilkund Railway	318,818		
Scinde Punjab and Delhi Railway	133,275		
South Indian Railway	146,635		
Interest at 3·4874 per cent. on 47,905,902*l.*, taken as Capital Outlay in this Country to 31st March 1913 on State Railways	1,670,671		
	3,603,520		
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	3,748		
		3,607,268	
STATE RAILWAYS—ANNUITIES IN PURCHASE OF RAILWAYS:			
East Indian Railway	1,112,540		
Eastern Bengal Railway	116,961		
Great Indian Peninsula Railway	1,268,515		
Madras Railway	488,381		
Scinde Punjab and Delhi Railway	371,275		
		3,357,672	
STATE RAILWAYS—SINKING FUNDS:			
East Indian Railway	109,166		
Eastern Bengal Railway	8,140		
Scinde Punjab and Delhi Railway	67,131		
		184,437	
STATE RAILWAYS—INTEREST CHARGEABLE AGAINST COMPANIES ON ADVANCES:			
Bengal-Nagpur Railway	94,250		
Great Indian Peninsula Railway	81,250		
		175,500	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	95,990		
Bengal-Nagpur Railway	304,131		
Bombay Baroda and Central India Railway	95,000		
Burma Railways	112,500		
East Indian Railway	485,000		
Great Indian Peninsula Railway	199,750		
Madras and Southern Mahratta Railway	275,425		
South Indian Railway	87,225		
		1,655,021	
			8,979,898
Carried forward		£	14,689,747

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£
Brought forward	977,310
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)	£ 977,310

of the Government of *India*, from 1st April 1912 to 31st March 1913—*continued*.

DISBURSEMENTS—*continued*.

	£	£	£
Brought forward			14,689,747

EXPENDITURE—*continued*.

IRRIGATION:

MAJOR WORKS:			
Interest on Debt: Interest at 3·4874 per cent. on 3,576,582*l.* taken as Capital Outlay in this Country to 31st March 1913 on Irrigation	124,730		
Stores for India	1		
		124,731	
MINOR WORKS:			
Stores for India		1,894	
			126,625

OTHER PUBLIC WORKS:

CIVIL WORKS AND MISCELLANEOUS SERVICES:			
Furlough Pay and Allowances of Officers in the Public Works Department		77,347	
Sundry Items		2,029	
		79,376	
Stores for India		10,827	
			90,203

MILITARY SERVICES:

ARMY—EFFECTIVE:	£		
Payments to War Office in respect of British Forces serving in India	941,643		
Furlough Allowances and Pay during Voyage of British Forces serving in India	141,775		
Consolidated Clothing Allowance of British soldiers	455		
Furlough Allowances of Officers of the Indian Service	355,659		
Indian Troop Service	266,421		
Passage of Officers and others not charged to Indian Troop Service	4,265		
Purchase of Horses	2,652		
Operations in the Persian Gulf	64,000		
Miscellaneous	36,945		
	1,813,815		
Stores for India:	£		
Clothing	52,712		
Ordnance and Miscellaneous	506,096		
Operations in the Persian Gulf	43,848		
Medical	95,980		
Supply and Transport	52,879		
	751,515		
Stores taken to India with Troops:			
Clothing	21		
Ordnance and Miscellaneous	24,410		
	24,431		
		2,589,761	
ARMY—NON-EFFECTIVE:			
Payments to War Office for Retired Pay, &c., of British Forces for service in India	919,183		
Pay of Non-effective Colonels of Royal Artillery	7,377		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,425,242		
Miscellaneous Pensions, &c.	93,721		
Indian Military Service Family Pensions	76,166		
		2,521,689	
MARINE—EFFECTIVE:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,051		
Royal Indian Marine Furlough Pay	10,319		
Sundry Items	1,978		
	112,348		
Stores for India	84,727		
		197,075	
MARINE—NON-EFFECTIVE:			
Royal Indian Marine Retired Pay	23,902		
Indian Navy Retired Pay	3,155		
		27,057	
MILITARY WORKS: Stores for India		33,412	
SPECIAL DEFENCES (1902): Stores for India		3,390	
			5,372,384
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)		£	20,278,959

No. 7.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

RECEIPTS—*continued.*

	£
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)	977,310

CAPITAL RECEIPTS FROM RAILWAY COMPANIES.*

	Subscribed Capital.	Transfer Fees and Miscellaneous Refunds.	
	£	£	
Assam-Bengal Railway	—	334	
Bengal-Nagpur Railway	—	784	
Burma Railways	—	2,762	
Madras and Southern Mahratta Railway	495,000	3,000	
Rohilkund and Kumaon Railway	—	34	
	495,000	6,914	
			501,914

DEBT.

PERMANENT DEBT INCURRED:		
India 3½ per Cent. Stock:		
Loan of 3,000,000*l.* issued in April 1912		3,000,000

DEPOSITS AND ADVANCES.

	£	£	
REPAYMENT OF ADVANCES:			
Repayment by the Imperial Government of—			
Moiety of Expenditure in England in connection with Troops lent for service in Persia	385		
Expenditure in England in connection with additional Troops lent for service at Hong Kong in 1912	1,294		
Pay of Second Lieutenants on appointment to the Indian Army	736		
Miscellaneous Advances	72		
		2,487	
MISCELLANEOUS DEPOSITS:			
Gold Standard Reserve:			
Withdrawal from Paper Currency Reserve in London against corresponding payment into that Reserve in India	1,200,000		
Exchequer Bonds, British Treasury Bills, and Colonial Government Securities sold or paid off	9,646,351		
Dividends on Investments, Discount on Treasury Bills, and Interest on Loans at short notice	517,725		
		11,364,076	
Paper Currency Reserve:			
Gold received from India		1,600,000	
			12,966,563

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

		£	£	
Repayments by His Majesty's Treasury and other Public Departments, in respect of				
Expenditure incurred in India in connection with the Indian Force in North China		21,813		
Expenditure incurred in India in connection with additional Troops lent for service at Hong Kong in 1912		78,706		
Moiety of Expenditure incurred in India in connection with Troops lent for service in Persia		62,710		
Postal and Money Order transactions (receipts in excess of payments)		1,000,511		
Advances in India on account of Emigration of Coolies and of African Protectorates; Supplies to His Majesty's Ships on the East India Station; Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.		317,405		
			1,481,145	
Estates remitted from India by Administrators General by means of Bills on London			34,630	
Bengal and North-Western Railway Company: Transfer fees and miscellaneous refunds		1,453		
Bombay Baroda and Central India Railway Company:	Ditto	1,060		
East Indian Railway Company:	Ditto	5,341		
Great Indian Peninsula Railway Company:	Ditto	2,120		
South Indian Railway Company:	Ditto	15,906		
			25,882	
Miscellaneous receipts			9,463	
Gold received from India (*see also* "Paper Currency Reserve")			327,501	
Bills of Exchange and Telegraphic Transfers on India			25,759,706	
				27,638,327
TOTAL RECEIPTS				45,084,114
BALANCE, 1st April, 1912 (including 1,073,710*l.* on account of the Gold Standard Reserve)				19,463,723
			£	64,547,837

India Office,
25th April 1913.

* *See* Note on opposite page.

For Statement showing New or Increased Salaries or Pensions

of the Government of *India*, from 1st April 1912 to 31st March 1913—*continued*.

DISBURSEMENTS—*continued*.

	£	£	£
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward)			20,278,959

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION AND OTHER WORKS:

	£	£	£
STATE RAILWAYS:			
Stores for India, 2,401,216*l*. Other Payments, 18,230*l*.	2,419,446		
Payments to the Burma Railways Company for the construction of State Extensions	20,896		
		2,440,342	
IRRIGATION WORKS: Stores for India		30,518	
NEW CAPITAL AT DELHI: Passages, allowances, &c., of town-planning experts, &c.		6,833	
			2,477,693

PAYMENT TO RAILWAY COMPANIES ON CAPITAL ACCOUNT.*

	Discharge of Debentures.	Stores, Establishment Charges, &c.	
	£	£	
Assam-Bengal Railway	—	35,244	
Bengal-Nagpur Railway	—	366,761	
Burma Railways	—	220,943	
Madras and Southern Mahratta Railway	—	352,027	
Rohilkund and Kumaon Railway	—	8,531	
	—	983,506	
			983,506

DEBT.

PERMANENT DEBT DISCHARGED:			
India Bonds	500,000		
Indian Midland Railway Debentures	1,227,900		
Madras Railway Debentures	249,700		
		1,977,600	
TEMPORARY DEBT DISCHARGED:			
Temporary Loans on security of India Bills		4,500,000	
			6,477,600

DEPOSITS AND ADVANCES.

ADVANCES REPAYABLE:			
Recoverable from the Imperial Government:			
Moiety of Expenditure in England in connection with			
Lights at Perim Island	79		
Lighting and buoying the Persian Gulf	4,679		
Persian Gulf Radio Offices	1,671		
Troops lent for service in Persia	462		
Defence Works at Aden	920		
Expenditure in England in connection with additional Troops lent for Service at Hong Kong in 1912	1,294		
Pay of Second Lieutenants on appointment to the Indian Army	699		
Advances to the Imperial Bank of Persia for the purposes of the Persian Government	120,000		
Miscellaneous Advances	72		
		129,876	
MISCELLANEOUS DEPOSITS:			
Gold Standard Reserve:			
Investments in British and Colonial Government Securities	9,812,122		
Deposit of Gold at the Bank of England	1,620,000		
		11,432,122	
Paper Currency Reserve: Deposit of Gold at the Bank of England		1,600,000	
			13,161,998

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

	£	£	£
Payments to His Majesty's Treasury and other Public Departments on account of Native Regiments lent for service in the Colonies, Little Basses Light Vessel Dues, &c.			78,874
Family Remittances, Remittances by British Troops for deposit in Post Office Savings Banks, Remittances by Administrators-General, &c.			165,444
Bengal and North-Western Railway Company: Advances for purchase of Stores, &c.		117,133	
Bombay Baroda and Central India Railway Company: Ditto		660,758	
East Indian Railway Company:			
Advances for purchase of Stores, &c.	891,336		
Rental paid to South Behar Railway Company	30,000		
		921,336	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, &c.		1,257,961	
South Indian Railway Company: Ditto		547,873	
			3,505,061
Rohilkund and Kumaon Railway Company: Interest on Debenture Stock allocated to State Works			8,118
South Indian Railway Company:			
Special payment to be adjusted against Company's share of surplus profits			5,000
Stores chargeable to Provincial and Local Funds, and to Native States			282,204
Twante Canal Project: Burma			99,741
Nickel, &c., for coinage purposes			7,189
National Health Insurance: Stamps for India			37,011
Miscellaneous payments to be brought to charge or recovered in India			130,951
Purchase of Silver			7,058,619
			11,378,212
TOTAL DISBURSEMENTS			54,757,968
BALANCE, 31st March 1913 (including 1,005,664*l*. on account of the Gold Standard Reserve)			9,789,869
		£	64,547,837

WALTER BADOCK, *Accountant-General*.

* Receipts from, and advances to, the Bengal and North-Western, the Bombay Baroda and Central India, the East Indian, the Great Indian Peninsula, and the South Indian Railway Companies, are treated as remittances.

created or granted within the year 1912–13, *see* pages 58 and 59.

No. 8.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, 1912; the Debt and Interest created in the Year ended the 31st March 1913; Annual Interest thereon, and the Indian Railway Annuities, on the 31st March

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1912.			
Debt bearing Interest:	£ s. d.		£ s. d.
India 3½ per Cent. Stock	88,276,210 7 9	3½	3,089,667 7 3
India 3 per Cent. Stock	66,724,530 9 9	3	2,001,735 18 4
India 2½ per Cent. Stock	11,892,206 12 3	2½	297,305 3 4
India Bonds	3,500,000 0 0	3½	122,500 0 0
India Bills	4,500,000 0 0	Various	*133,704 15 5
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
Madras Railway Debentures	170,000 0 0	3¾	6,375 0 0
Ditto ditto	249,700 0 0	3¼	8,115 5 0
Indian Midland Railway Debentures	421,200 0 0	4	16,848 0 0
Ditto Ditto	645,000 0 0	3¾	24,187 10 0
Ditto Ditto	407,500 0 0	3½	14,262 10 0
Ditto Ditto	1,272,900 0 0	3¼	41,369 5 0
	182,970,013 9 9		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,305 1 9		
India 4 per Cent. Stock	7,278 15 0		
TOTAL Debt, and Annual Interest thereon, on 31st March 1912	182,986,597 6 6	—	5,961,804 12 1
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1912	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1912	182,986,597 6 6	—	9,319,451 15 5
DEBT CREATED IN THE YEAR 1912–13.			
Debt bearing Interest:			
India 3½ per Cent. Stock: Loan issued in April 1912 and annual interest thereon	3,000,000 0 0	3½	105,000 0 0
£	185,986,597 6 6	—	9,424,451 15 5

* This is the *actual* amount of Discount on the issue of the Bills.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, on the 31st March the Debt and Interest reduced in that Year; and the Total Amount of Debt, the 1913; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
DEBT REDUCED IN THE YEAR 1912–13.			
Debt bearing Interest:	£ s. d.		£ s. d.
India Stock, purchased with the Sinking Funds, pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (*a*):			
India 3 per Cent. Stock	178,807 16 2	3	5,364 4 8
India 2½ per Cent. Stock	66,996 19 7	2½	1,674 18 6
India Stock, purchased with the Discount Sinking Funds:			
India 3 per Cent. Stock	65,126 11 9	3	1,953 16 0
India 2½ per Cent. Stock	18,872 17 5	2½	471 16 5
India Bonds, paid off	500,000 0 0	3½	17,500 0 0
India Bills, paid off	4,500,000 0 0	Various	*133,704 15 5
Madras Railway Debentures, paid off	249,700 0 0	3½	8,115 5 0
Indian Midland Railway Debentures, paid off	645,000 0 0	3¾	24,187 10 0
Ditto ditto paid off	582,900 0 0	3¼	18,944 5 0
DEBT, and Annual Interest thereon, reduced in the Year ended 31st March 1913	6,807,404 4 11		211,916 11 0
TOTAL DEBT AND ANNUITIES ON THE 31ST MARCH 1913.†			
Debt bearing Interest:			
India 3½ per Cent. Stock	91,276,210 7 9	3½	3,194,667 7 3
India 3 per Cent. Stock	66,480,596 1 10	3	1,994,417 17 8
India 2½ per Cent. Stock	11,806,336 15 3	2½	295,158 8 5
India Bonds	3,000,000 0 0	3½	105,000 0 0
East Indian Railway Debenture Stock	1,435,650 0 0	4½	64,604 5 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	4	108,058 0 0
Madras Railway Debentures	170,000 0 0	3¾	6,375 0 0
Indian Midland Railway Debentures	421,200 0 0	4	16,848 0 0
Ditto ditto	407,500 0 0	3½	14,262 10 0
Ditto ditto	690,000 0 0	3¼	22,425 0 0
	179,162,609 4 10		
Debt not bearing Interest:			
India 5 per Cent. Stock	9,305 1 9		
India 4 per Cent. Stock	7,278 15 0		
TOTAL Debt, and Annual Interest thereon, on 31st March 1913	179,179,193 1 7	—	5,854,888 1 1
Indian Railway Annuities.			
East Indian Railway:			
Annuity terminating in 1953	—	—	850,537 18 10
Interest in lieu of Deferred Annuity	—	—	262,000 0 0
Eastern Bengal Railway: Annuity terminating in 1957	—	—	116,850 14 9
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	—	—	371,361 3 7
Great Indian Peninsula Railway: Annuity terminating in 1948	—	—	1,268,516 0 7
Madras Railway: Annuity terminating in 1956	—	—	488,381 5 7
TOTAL Indian Railway Annuities on 31st March 1913	—	—	3,357,647 3 4
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities, on 31st March 1913	179,179,193 1 7	—	9,212,535 4 5
£	185,986,597 6 6	—	9,424,451 15 5

* This is the *actual* amount of Discount on the issue of the Bills.
† For Analysis, *see* pages 56 and 57.

No. 8.—Account showing the Total Amount of Indian Debt raised in *England*,

ANALYSIS of the Amount of Indian Debt raised in *England*, the Annual Interest thereon, and the Indian Railway Annuities, outstanding on the 31st March 1913.

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities
Debt, exclusive of that incurred for Railways shown under heads below:	£ s. d.	£ s. d.		£ s. d.
Bearing Interest:				
India 3½ per Cent. Stock	48,613,988 11 0	- - -	3½	1,701,489 12 0
India 3 per Cent. Stock	26,245,254 13 4	- - -	3	787,357 12 10
India 2½ per Cent. Stock	11,133,508 8 4	- - -	2½	278,337 14 2
	85,992,751 12 8			
Not bearing Interest:				
India 5 per Cent. Stock	9,305 1 9			
India 4 per Cent. Stock	7,278 15 0			
		*86,009,335 9 5	-	2,767,184 19 0
Debt incurred specially for Railway purposes, other than that shown below under particular Railways.				
Bearing Interest:				
India 3½ per Cent. Stock	26,905,285 19 11	- - -	3½	941,685 0 2
India 3 per Cent. Stock	9,046,988 14 9	- - -	3	271,409 13 3
		35,952,274 14 8	-	1,213,094 13 5
Debt incurred and Annuity created in respect of the East Indian Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	8,397,911 12 0	- - -	3½	293,926 18 1
India 3 per Cent. Stock	125,316 11 1	- - -	3	3,759 9 11
India 2½ per Cent. Stock	†–27,777 5 7	- - -	2½	*–694 8 8*
East Indian Railway Debenture Stock	1,435,650 0 0	- - -	4½	64,604 5 0
		9,931,100 17 6	-	361,596 4 4
Annuity:				
Annuity terminating in 1953	- - -	- - -	-	850,537 18 10
Interest in lieu of Deferred Annuity	- - -	- - -	-	262,000 0 0
				1,112,537 18 10
Debt incurred and Annuity created in respect of the Eastern Bengal Railway.				1,474,134 3 2
Debt bearing Interest:				
India 3½ per Cent. Stock	476,295 2 9	- - -	3½	16,670 6 7
India 3 per Cent. Stock	‡–*8,443 3 2*	- - -	3	*–253 6 1*
India 2½ per Cent. Stock	†–*1,993 5 11*	- - -	2½	*–49 16 8*
Eastern Bengal Railway Debenture Stock	348,666 0 0	- - -	4	13,946 12 9
		814,524 8 8	-	30,313 16 7
Annuity:				
Annuity terminating in 1957	- - -	- - -	-	116,850 14 9
				147,164 11 4
Debt incurred and Annuity created in respect of the Scinde Punjab and Delhi Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	3,845,294 10 7	- - -	3½	134,585 6 2
India 3 per Cent. Stock	‡–*71,234 15 0*	- - -	3	*–2,137 0 10*
India 2½ per Cent. Stock	†–*37,226 8 1*	- - -	2½	*–930 13 2*
		3,736,833 7 6	-	131,517 12 2
Annuity:				
Annuity terminating in 1958	- - -	- - -	-	371,361 3 7
				502,878 15 9
Debt incurred in respect of the Oude and Rohilkund Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	§–*57,279 3 7*	- - -	3½	*–2,004 15 7*
India 3 per Cent. Stock	10,328,957 9 8	- - -	3	309,868 14 6
India 2½ per Cent. Stock	434,879 10 10	- - -	2½	10,871 19 9
		10,706,557 11 11	-	318,735 18 8
Debt incurred in respect of the South Indian Railway.				
Bearing Interest:				
India 3 per Cent. Stock	3,096,222 14 6	- - -	3	119,886 13 8
India 2½ per Cent. Stock	304,945 15 8	- - -	2½	7,623 12 11
South Indian Railway Debenture Stock	425,000 0 0	- - -	4½	19,125 0 0
		4,726,168 10 2	-	146,635 6 7
Debt incurred and Annuity created in respect of the Great Indian Peninsula Railway.				
Debt bearing Interest:				
India 3 per Cent. Stock	3,263,216 9 8	- - -	3	97,896 9 11
Great Indian Peninsula Railway Debenture Stock	2,701,450 0 0	- - -	4	108,058 0 0
		5,964,666 9 8		205,954 9 11
Annuity:				
Annuity terminating in 1948	- - -	- - -	-	1,268,516 0 7
				1,474,470 10 6
Carried forward	- - - £	157,841,461 9 6		8,044,298 18 5

* Interest on a portion of the proceeds of this debt is charged under Railway Revenue Account and under Irrigation. *See* Account No. 7, pages 49 and 51.

† The Sinking Funds to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 2½ per Cent. Stock.

‡ The Sinking Funds to redeem Debt issued in lieu of Annuity or Debenture Stock have been applied to this extent to the redemption of India 3 per Cent. Stock, instead of India 3½ per Cent. Stock.

§ The Discount Sinking Fund, in redemption of Debt incurred in excess of money raised in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to this extent to the redemption of India 3½ per Cent. Stock, instead of India 3 per Cent. Stock.

the Annual Interest thereon, and the INDIAN RAILWAY ANNUITIES, &c.—*continued.*

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, the Annual Interest thereon, &c.—*continued.*

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt; and Indian Railway Annuities.
	£ s. d.	£ d.		£ s. d.
Brought forward	- - -	157,841,461 9 6		8,044,298 18 5
Debt incurred in respect of the Bengal Central Railway.				
Bearing Interest:				
India 3 per Cent. Stock	- - -	512,159 18 4	3	15,364 15 11
Debt incurred in respect of the Bombay Baroda and Central India Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	1,675,290 18 2	- - -	3½	58,635 3 8
India 3 per Cent. Stock	10,881,612 11 7	- - -	3	326,448 7 7
		12,556,903 9 9	—	385,083 11 3
Debt incurred and Annuity created in respect of the Madras Railway.				
Debt bearing Interest:				
India 3½ per Cent. Stock	894,711 12 2	- - -	3½	31,314 18 1
India Bonds	823,390 4 0	- - -	3½	28,818 13 2
Madras Railway Debentures	170,000 0 0	- - -	3¾	6,375 0 0
		1,888,101 16 2	—	66,508 11 3
Annuity:				
Annuity terminating in 1956	- - -	- - -	—	488,381 5 7
				554,889 16 10
Debt incurred in respect of the Madras and Southern Mahratta Railway.				
Bearing Interest:				
India 3 per Cent Stock	- - -	2,160,545 2 1	3	64,816 7 1
Debt incurred in respect of the Indian Midland Railway.				
Bearing Interest:				
India 3½ per Cent. Stock	524,711 9 9	- - -	3½	18,364 18 1
India Bonds	2,176,609 16 0	- - -	3½	76,181 6 10
Indian Midland Railway Debentures	421,200 0 0	- - -	4	16,848 0 0
Ditto ditto	407,500 0 0	- - -	3½	14,262 10 0
Ditto ditto	690,000 0 0	- - -	3¼	22,425 0 0
		4,220,021 5 9	—	148,081 14 11
TOTAL Debt, Annual Interest thereon, and Indian Railway Annuities on 31st March 1913 £		179,179,193 1 7	—	9,212,535 4 5

MANAGEMENT OF DEBT.

Average Amount of India Stocks on which Interest was paid during the year 1912.

	Bank of England.	Bank of Ireland.
	£ s. d.	£ s. d.
India 3½ per Cent. Stock	84,313,688 0 4	3,976,744 1 8
India 3 per Cent. Stock	64,653,109 10 9	2,011,543 12 3
India 2½ per Cent. Stock	11,634,278 10 8	257,928 1 7
£	160,601,076 1 9	6,246,215 15 6

	£ s. d.	£ s. d.
BANK OF ENGLAND.		
Charge for Management for the year 1912:		
Sterling Debt:		
On 160,601,076*l.* 1s. 9*d.* India Stocks, at 300*l.* per million	48,180 6 5	
„ 3,000,000*l.* India 3½ per Cent. Stock, issued during the year, at 300*l.* per million a year, for 200 days	491 16 0	
„ 3,500,000*l.* India Bonds, at 100*l.* per million for the year to 12th October 1912	350 0 0	
„ 4,910,766*l.* Indian Railway Debenture Stocks, at 300*l.* per million	1,473 4 5	
Issue of 3,000,000*l.* India 3½ per Cent. Stock at 1,250*l.* per million	3,750 0 0	
		54,245 6 10
Rupee Debt:		
Rs. 115,073,958 Indian Government Rupee Loans, at 400*l.* per ten million Rupees, subject to a minimum charge of	8,000 0 0	
Allowance for the assessment of Indian Income Tax on the Interest on Indian Government Rupee Loans, at 2*d.* per Rs. 10 deducted	89 17 4	
Conversion of Rs. 564,200 India 3 per Cent. Rupee Loan of 1896–97, at 500*l.* per ten million Rupees	28 4 2	
		8,118 1 6
		62,363 8 4
BANK OF IRELAND.		
Charge for Management for the Year 1912:		
On 6,246,215*l.* 15*s.* 6*d.*, India Stocks, at 360*l.* per million		2,248 12 5
£		64,612 0 9

WALTER BADOCK,
Accountant-General.

No. 9.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1912 and 31st March 1913 (*see* the Government of India Act, 1858, Sec. 53).

SALARIES.

	Increase or Decrease in 1913–14.	
	Increase.	Decrease.
	£	£
Correspondence Department.—Assistant Private Secretary to the Secretary of State. Salary 150*l.* in lieu of salary 100*l.*, the post of Précis Writer, salary 50*l.*, being abolished	—	—
Clerk, Indo-European Telegraph, Public Works Department. Salary to rise by 15*l.* annually to 500*l.*, in lieu of a maximum salary of 450*l.*	19	—
Accountant-General's and Store Departments.—Senior Clerks. Salary 550*l.*, rising by 20*l.* annually to 750*l.* In lieu of salary 500*l.*, rising by 20*l.* annually to 700*l.*. Three extra allowances of 50*l* each to be absorbed in the new scales of salary. Junior Clerks. Salary 200*l.*, rising by 20*l.* annually to 500*l.* In lieu of salary 150*l.*, rising by 15*l.* annually to 300*l.*, and then by 20*l.* annually to 500*l.*	81	—
Accountant-General's Department.—Supernumerary Senior Clerk in lieu of a Junior Clerk. Salary 500*l.*, rising by 20*l.* annually to 700*l.*, and altered to the above revised scale. To be absorbed on the occurrence of the second vacancy in the list of Senior Clerks	555	—
Store Department.—One Senior Clerk to be added to the Establishment. Salary 550*l.* rising by 20*l.* annually to 750*l.*	552	—
Supervisors, India Store Depôt. Salary 250*l.*, rising by 10*l.* annually to 300*l.*, then by 15*l.* annually to 400*l.*, and then by 15*l.* annually to 500*l.* In lieu of Supervisors, 1st Grade. Salary of office, 400*l.*, rising by 15*l.* annually to 500*l*; and Supervisors, 2nd Grade, Salary of office 250*l.*, rising by 10*l.* annually to 300*l.*, and then by 15*l.* annually to 400*l.* An extra allowance of 25*l.* to a Supervisor, 2nd Grade, to be abolished	23	—
One additional Assistant Inspector of Scientific Supplies, India Store Depôt. Salary 150*l.* rising by 10*l.* annually to 250*l.*	154	—
Examiner of Surgical Instruments, India Store Depôt. Salary 200*l.* In lieu of Salary 100*l.*	100	—
Additional Assistant Chemist. New post	52	—
Surveyor of Shipments at Glasgow. New post	108	—
Registry and Record Department.—One Typist to be a Superintendent. Salary 35*s.* a week	18	—
One additional Typist. Salary 20*s.* a week, rising by 2*s.* a week annually to 26*s.* a week	52	—
Two Girl Messengers, Registry and Record Department	37	—
Miscellaneous Officers.—Secretary for Indian Students. New appointment. Salary 1,000*l.*	1,000	—
Educational Adviser to Indian Students in London. Salary 800*l.* inclusive of 100*l.* for contingent expenses. In lieu of 600*l.*, inclusive of 100*l.* for contingent expenses	200	—
Assistant Government Director of Indian Railway Companies. Salary 300*l.* In lieu of Deputy Government Director of Indian Railway Companies. Salary 700*l.*	—	400
Clerk, Legal Adviser and Solicitor's Department. Salary to rise by annual increments of 20*l.* to a maximum of 400*l.* In lieu of maximum salary 300*l.*	28	—
One additional Staff Clerk. Salary 350*l.*, rising by 15*l.* annually to 450*l.*	354	—
Fourteen additional Second Class Clerks. Salary 70*l.* rising by 7*l.* 10*s.* annually to 130*l.*, then by 10*l.* annually to 200*l.*, and then by 10*l.* annually to 300*l.*	1,005	—
Messengers.—Allowance for attendance on the Assistant Under Secretary of State, 10*l.* In lieu of 5*l.*	5	—
Increase arising from periodical increments	2,812	—
Net decrease consequent on certain appointments abolished, vacancies, retirements, &c.	—	4,904
£	7,155	5,304

NET INCREASE, as shown on page 60 - £ 1,851

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1913–14.

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES.		*Years.*	*Years.*	£ *s. d.*		£ *s. d.*	£ *s. d.*
Hastings, Francis Theophilus Clinton.	Clerk, specially attached to Political and Secret Department	—	—	—	Death	—	350 0 0
Lufkin, George	Surveyor and Clerk of the Works	—	—	—	Ditto	—	455 0 0
Parsons, Henry	Messenger, India Store Depôt	—	—	—	Ditto	—	46 1 6
Pontifex, Sir Charles, K.C.I.E.	Legal Adviser to the Secretary of State	—	—	—	Ditto	—	400 0 0
Stephens, Thomas Tymewell.	Messenger, First Class	—	—	—	Ditto	—	60 0 0
Butler, William George	Director - General of Stores	63	45	1,200 0 0	Age	800 0 0	—
Cunningham, Edward Henry.	Third Office Keeper	54	33	166 0 0	Ill-health	68 9 6	—
Groocock, Charles Bolton	Inspector of Stores, India Store Depôt	51	22	320 0 0	Ditto	80 0 0	—
Johnson, John	Senior Clerk, Accountant-General's Department.	57	40	750 0 0	Ditto	375 0 0	—
				Carried forward - £		1,323 9 6	1,311 1 6

No. 9.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

DETAILS of INCREASE and DIMINUTION in 1913–14—*continued.*

Name.	Rank.	Age.	Service.	Salary.	Cause.	Amount. Granted.	Amount. Ceased.
SUPERANNUATION ALLOWANCES—*cont.*		*Years.*	*Years.*	£ *s.*	Brought forward -	£ *s. d.* 1,323 9 6	£ *s. d.* 1,311 1 6
Maitland, William James, C.I.E.	Deputy Government Director, Indian Railway Companies -	65	45	700 0 0	Age - -	466 13 4	—
Owen, Edward - -	Staff Clerk, Accountant-General's Department-	60	41	500 0 0	Ditto -	250 0 0	—
Lee-Warner, Sir William, G.C.S.I.	Secretary, Political and Secret Department, and thereafter Member of the Council of India.	66	17	1,200 0 0	Expiration of term of office.	340 0 0	—
Wright, Stephen Christopher.	Inspector of Stores, India Store Depôt - -	65	28*	350 0 0	Age -	163 6 8	—
Yeo, Edward - -	Keeper of Records, Registry and Record Department - -	65	44	200 0 0	Ditto -	133 6 8	—
					TOTAL - - -	2,676 16 2	1,311 1 6
					INCREASE -	£1,365 14 8	
COMPENSATION ALLOWANCES.							
Dean, John Thomas -	Senior Clerk, Correspondence Department -	—	—	—	Death -	—	498 13 4
Deedes, Henry Charles	Assistant, Correspondence Department -	—	—	—	Ditto -	—	700 0 0
					TOTAL - - -	—	1,198 13 4
					DECREASE -	£1,198 13 4	
COMPASSIONATE ALLOWANCES.							
Campbell, Thomas -	Writer - -	—	—	—	Death -	—	109 10 0
Sample, Andrew Carr -	Gate-keeper, India Store Depôt - -	—	—	—	Ditto -	—	45 1 4
Custons, Mary Ann -	Housemaid - -	70	26	40 0 0	Age - -	5 4 4	—
Pearce, Elizabeth -	Housemaid - - -	65	29	40 0 0	Ditto -	19 11 1	—
Powell, George - -	Engineman, India Store Depôt - -	65	30	28*s.* a week	Ditto -	36 10 0	—
					TOTAL - - -	61 5 5	154 11 4
					DECREASE -	£93 5 11	
INJURY ALLOWANCE.							
Westlake, Samuel Seymour.	Labourer, India Store Depôt - - -	63	30	25*s.* 6*d.* a week.	Ill-health -	33 4 10	—
					TOTAL - - -	33 4 10	—
					INCREASE - -	£ 33 4 10	
					NET INCREASE -	£107 0 3	

* Including three years added for Special Qualifications.

Annual Amount of Pensions for the Year 1913–14, including the portions which have been commuted.

	1913–14.	1912–13.	Increase.	Decrease.
	£	£	£	£
Superannuation allowances - - -	33,238	31,872	1,366	—
Compensation allowances - - - -	7,146	8,344	—	1,198
Compassionate allowances - - -	1,766	1,860	—	94
Injury allowance - - - -	33	—	33	—
£	42,183	42,076	1,399	1,292
			NET INCREASE - -	£107

WALTER BADOCK,
Accountant-General.

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No. 10.—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India;* and ESTIMATE of the AMOUNT required in the Year ending 31st March 1914, to pay the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE in COUNCIL.

	1913–14.	1912–13.	INCREASE.	DECREASE.
INDIA OFFICE.				
	£	£	£	£
SALARIES AND ALLOWANCES	144,264	142,893	1,371	—
WAGES OF ARTIFICERS AND LABOURERS, STORE DEPÔT	14,140	13,660	480	—
CONTINGENCIES OF THE STORE DEPÔT	12,900	12,100	800	—
LAW CHARGES	300	500	—	200
POSTAGE TO INDIA	600	500	100	—
TELEGRAMS TO INDIA	3,000	3,000	—	—
OFFICE CONTINGENCIES	14,300	14,600	—	300
STATIONERY, PRINTING, AND BOOKBINDING	7,200	7,600	—	400
OFFICE OF AUDITOR.				
SALARIES	7,372	7,229	143	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)	—	—	—	—
£	204,076	202,082	2,894	900
NET INCREASE			£1,994	
SUPERANNUATION AND RETIRED ALLOWANCES £	*42,183	*42,076	107	—

* Annual Amount of Pensions for the year, including the portions which have been commuted.

INDIA OFFICE.

SUMMARY of SALARIES, WAGES, and ALLOWANCES.

Numbers. 1912–13.	Numbers. 1913–14.		1913–14.	1912–13.	INCREASE.	DECREASE
			£	£	£	£
17	16	Secretary of State, Permanent Under Secretary of State, Parliamentary Under Secretary of State, Assistant Under Secretary of State and Clerk to Council, and Members of Council	22,700	23,823	—	1,123
59	60	Correspondence Department	31,024	30,742	282	—
62	62	Accountant-General's Department	20,174	20,846	—	672
66	73	Registry and Record Department	12,453	11,765	688	—
22	25	Miscellaneous Officers, &c.	12,827	11,776	1,051	—
58	53	Office Keepers and Messengers	5,896	6,096	—	200
34	34	Housekeeper, Housemaids, and Charwomen	1,382	1,382	—	—
24	25	Artificers and Labourers employed at the India Office	2,301	2,254	47	—
		Store Department:				
136	145	Salaries.—India Office Branch, Branch at the India Store Depôt, and Stamp Branch	35,507	34,209	1,298	—
478	493		144,264	142,893	3,366	1,995
187	190	Wages.—Artificers, Labourers, Fire Watchmen, and Charwomen employed at the Store Depôt; Examiners and Tellers employed by the Inland Revenue Department in connection with the supply of Stamps for India	14,140	13,660	480	—
665	683	£	158,404	156,553	3,846	1,995
		NET INCREASE			£1,851	

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

DETAILS OF THE FOREGOING.

Numbers.			SALARY OF OFFICE.			1913–14.	1912–13.
1912–13.	1913–14.	SALARIES, WAGES, AND ALLOWANCES.	Minimum.	Annual Increment.	Maximum.		
		SECRETARY OF STATE, &c.	£	£	£	£	£
1	1	Secretary of State	—	—	—	5,000	5,000
1	1	Permanent Under Secretary of State(1)	—	—	—	2,000	2,000
1	1	Parliamentary Under Secretary of State	—	—	—	1,500	1,500
1	1	Assistant Under Secretary of State and Clerk to Council	—	—	—	1,200	1,200
13	12	Members of Council (2)	—	5 receive 1,200*l.* each 7 receive 1,000*l.* each		13,000	14,123
17	16				£	22,700	23,823

(1) Receives also an Indian Civil Service Annuity of 1,000*l.*
(2) Five also receive Indian Civil Service Annuities of 1,000*l.* each; one, an Indian Civil Pension of Rs. 5,000 a year; one, Indian Military Pay at 25*s.* a day and Colonel's Allowance at 668*l.* 12*s.* 5*d.* a year; and one, an Indian Military Pension of 1,000*l.* a year and a Good Service Pension of 100*l.* a year.

		CORRESPONDENCE DEPARTMENT (including Financial, Judicial and Public, Military, Political and Secret, Public Works, and Revenue and Statistics Departments).					
6	6	Secretaries (1)	—	each 1,200*l.*		7,200	7,200
6	6	Assistant Secretaries (2)	800	50	1,000	5,796	5,824
8	8	Senior Clerks (3)	600	25	800	5,408	5,425
10	10	Junior Clerks (4)	200	20	600	3,666	3,684
1	1	Political Aide-de-Camp to the Secretary of State (5)	—	—	—	800	800
2	2	Staff Clerks	350	15	500	842	812
2	2	Second Class Clerks, Higher Grade (6)	250	10	350	682	662
2	2	Minor Staff Clerks (7) — One	270	10	300	618	598
		Minor Staff Clerks (7) — One	233	10	300		
14	15	Second Class Clerks (8)	70	7*l.* 10*s.* 10 10	130 200 300	2,617	2,317
2	2	Clerks specially attached (9)	350	15	500	911	880
1	1	*Director-in-Chief of the Indo-European Telegraph, Public Works Department (10)	—	—	—	475	575
3	3	Clerks — One	320	20	700	1,518	1,493
		Clerks — One	250	10 15	350 500		
		Clerks — One	150	7*l.* 10*s.* 10	190 350		
1	1	Second Class Clerk, Higher Grade	250	10	350	300	290
1	1	Second Class Clerk	70	7*l.* 10*s.* 10 10	130 200 300	191	182
59	60				£	31,024	30,742

(1) One also receives Indian Military Pay at 900*l.* a year and a Good Service Pension of 100*l.* a year.
(2) One receives 100*l.* as Deputy Clerk of the Council; and a further extra allowance of 100*l.*
(3) One also receives 300*l.* as Private Secretary to the Secretary of State (charged under "Miscellaneous Officers, &c.").
(4) One receives 150*l.* as Assistant Private Secretary to the Secretary of State; two receive 150*l.* each as Private Secretaries to the Under Secretaries of State; one receives 80*l.* as Resident Clerk; one 50*l.* as Reading Clerk to Council; and one 50*l.* as Editor of Telegraph Codes.
(5) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance. Also receives an Indian Military Pension of 700*l.* a year.
(6) One receives 80*l.* as Resident Clerk.
(7) One receives 50*l.* for compiling a portion of the "India Office List"; and one receives an extra allowance of 25*l.*
(8) One receives 10*l.* as *locum tenens* to Reading Clerk to Council; and one receives an extra allowance of 50*l.* as Shorthand Writer to the Secretary of State.
(9) One receives 50*l.* as Assistant Editor of Telegraph Codes.
(10) Salary of Office, 1,000*l.* *less* Indian Civil Pension of 525*l.* (the equivalent at 1*s.* 9*d.* of Rs. 6,000) a year.

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1912–13.	Numbers. 1913–14.	SALARIES, WAGES, AND ALLOWANCES —*continued.*	SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1913–14.	1912–13.
		ACCOUNTANT-GENERAL'S DEPARTMENT.	£	£	£	£	£
1	1	Accountant-General(1)	—	—	—	1,200	1,200
1	1	Deputy Accountant-General	800	50	1,000	1,000	1,000
1	1	Assistant Accountant-General	—	—	—	850	850
6	6	Senior Clerks	550	20	750	4,652	4,205
—	1	Supernumerary Senior Clerk(2)					
6	5	Junior Clerks(3)	200	20	500	2,217	2,613
8	8	Staff Clerks	350	15	500	3,295	3,407
10	8	Second Class Clerks, Higher Grade	250	10	350	2,736	3,399
1	1	Minor Staff Clerk	288	10	300	300	298
26	28	Second Class Clerks	70	7*l.* 10*s.* 10 10	130 200 300	3,492	3,465
1	1	Clerk specially attached	5*l.* 5*s.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	301	281
1	1	Keeper of Records	120	3	150	131	128
62	62				£	20,174	20,846
		REGISTRY AND RECORD DEPARTMENT.					
1	1	Registrar and Superintendent of Records	—	—	—	1,000	1,000
1	1	Assistant Registrar and Superintendent of Records	550	15	700	632	617
4	5	Staff Clerks	350	15	500	2,312	1,917
2	1	Second Class Clerk, Higher Grade	250	10	350	350	693
2	2	Minor Staff Clerks	One 222 One 192	10 10	300 300	454	434
28	34	Second Class Clerks	70	7*l.* 10*s.* 10 10	130 200 300	4,907	4,297
1	1	Clerk specially attached	4*l.* 14*s.* 6*d.* a week.	10/6 a week (triennially)	6*l.* 6*s.* a week.	328	328
3	3	Supplemental Clerks	124	2*l.* 10*s.* 10*s.* 6*d.* a week (triennially).	150 250	714	660
1	1	Keeper of Records	150	5	200	154	200
1	1	Record Keeper, Military Department	120	3	150	124	150
15	16	Typists — 1 Chief Superintendent	—	—	40*s.* a week	1,208	1,160
		Typists — 2 Superintendents	—	—	35*s.* a week		
		Typists — 13 Typists(1)	20*s.* a week	2*s.* a week	26*s.* a week and in the case of 3 to 31*s.* a week.		
2	2	*Hectographists	15*s.* a week	2*s.* a week after first two years.	21*s.* a week	109	107
5	3	*Boy Clerks	15*s.* to 16*s.* a week			124	202
—	2	*Girl Messengers	7*s.* a week, rising by 1*s.* a week annually to 10*s.*			37	—
66	73				£	12,453	11,765

(1) The Accountant-General is also Director of Funds and Official Agent to the Administrators-General in India.

(2) To be absorbed on the occurrence of the second vacancy in the list of Senior Clerks.

(3) One receives 50*l.* for compiling a portion of the "India Office List," and one receives an extra allowance of 100*l.* for the performance of actuarial work.

(1) Four receive 2*s.* a week extra as Examiners.

* Not on the permanent Establishment.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers.		Salaries, Wages, and Allowances —*continued.*	Salary of Office.			1913–14.	1912–13.
1912–13.	1913–14.		Minimum.	Annual Increment.	Maximum.		
		Miscellaneous Officers, &c.	£	£	£	£	£
—(1)	—(1)	Private Secretary to the Secretary of State	—	—	—	300	300
1	1	Government Director of Indian Railway Companies(2)	—	—	—	1,000	1,000
1	—	*Deputy Government Director of Indian Railway Companies*	—	—	—	—	*700*
—	1	*Assistant Government Director of Indian Railway Companies(2)	—	—	—	300	—
1	1	Librarian	—	—	—	600	600
1	1	Assistant Librarian	—	—	—	400	400
1	1	Second Class Clerk, Higher Grade, employed in the Library	250	10	350	350	350
1	2	Second Class Clerks, employed in the Library	70	7*l.* 10*s.* 10 10	130 200 300	216	98
1	1	President of the Medical Board for the examination of Officers of the Indian Services(3)	—	—	—	800	800
1	1	*Member of the Medical Board(4)	—	—	—	300	300
1	1	Legal Adviser and Solicitor to the Secretary of State(5)	—	—	—	1,200	1,200
1	1	Assistant Solicitor	600	25	800	800	800
1	1	Clerk, Legal Adviser and Solicitor's Department	200	10 20	300 400	328	300
1	1	*Inspector of Military Equipment and Clothing(6)	—	—	—	500	500
1	1	Assistant to the Inspector of Military Equipment and Clothing	250	10	450	445	435
—	1	Secretary for Indian Students	—	—	—	1,000	—
1	1	Educational Adviser to Indian Students in London(7)	—	—	—	800	600
1	2	Second Class Clerks in Department of Secretary for Indian Students	70	7*l.* 10*s.* 10 10	130 200 300	388	293
1	1	Surveyor and Clerk of the Works	300	10	400	400	400
1	1	Assistant to Surveyor and Clerk of the Works	180	10	250	250	250
1	1	*Ordnance Consulting Officer for India	—	—	—	1,000	1,000
1	1	*Assistant to Ordnance Consulting Officer for India	—	—	—	500	500
2	2	*Officers of the Indian Army attached to the General Staff, War Office(8)	—	—	each 100*l.*	200	200
1	1	*Staff Officer attached to the Military Department	—	—	—	750	750
22	25				£	12,827	11,776

(1) The present incumbent is not counted here, being a Senior Clerk in the Correspondence Department.

(2) Also receives an Indian Civil Pension of 612*l.* 10*s.* (the equivalent at 1*s.* 9*d.* of Rs. 7,000) a year.

(3) Also receives an Indian Medical Pension of 500*l.* a year.

(4) Also receives an Indian Medical Pension of 800*l.* a year.

(5) Also receives an Indian Judicial Pension of 1,200*l.* a year.

(6) Also receives a pension of 2*l.* a day granted for service in the British Army.

(7) Salary of 800*l.* is inclusive of 100*l.* for contingent expenses.

(8) In addition one receives 650*l.* a year and the other 500*l.* a year from the War Office.

* Not on the permanent Establishment.

No. 10.—Establishment of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1912-13.	Numbers. 1913-14.		Salary of Office. Minimum.	Annual Increment.	Maximum.	1913-14.	1912-13.
		Salaries, Wages, and Allowances —*continued.*					
		Office Keepers and Messengers.	£	£	£	£	£
1	1	Head Office Keeper	200	5	250	250	250
			With apartments		—		
1	1	Second Office Keeper	With apartments		—	150	150
1	1	Third Office Keeper	-	-	140	166	166
			In lieu of apartments		26		
20	20	Messengers, First Class (with uniform) (1)	105	2*l.* 10*s.*	120	2,597	2,618
30	30	Messengers, Second Class (with uniform) (1) (2).	80	2	100	2,733	2,753
5	—	**Boy Messengers*	*At 1s. 6d. to 2s. 6d. a day*			—	*159*
58	53				£	5,896	6,096
		Housekeeper, Housemaids, and Charwomen.					
1	1	Housekeeper	With apartments		—	80	80
28	28	*Housemaids	*40l.* a year each		—	1,120	1,120
5	5	*Charwomen	*14s.* a week each		—	182	182
34	34				£	1,382	1,382
24	25	*Artificers and Labourers employed at the India Office	At wages varying from *1l.* 5*s.* to *3l.* 2*s.* 6*d.* a week			2,301	2,254
		Store Department.					
		India Office Branch.					
1	1	Director-General	—	—	—	1,200	1,200
1	1	Deputy Director-General	800	50	1,000	887	1,000
3	4	Senior Clerks	550	20	750	2,282	1,938
4	4	Junior Clerks	200	20	500	1,012	823
2	2	Staff Clerks	One 350	15	500	854	880
			One 350	15	450		
2	1	Second Class Clerk, Higher Grade	250	10	350	350	643
16	20	Second Class Clerks	70	*7l.* 10*s.*	130	2,645	2,192
				10	200		
				10	300		
1	1	Clerk specially attached	*4l.* 14*s.* 6*d.* a week.	10*s.* 6*d.* a week (triennially).	*6l.* 6*s.* a week.	301	301
1	1	Clerk for Railway Stores	200	10	350	258	248
1	1	*Clerk for Ordnance Stores (1)	*7s.* 6*d.* a day	6*d.* a day	10*s.* a day	182	183
1	1	*Boy Clerk	15*s.* to 16*s.* a week			39	40
33	37	Carried forward			£	10,010	9,448

(1) In addition to their salaries, certain Messengers receive the following allowances:—Three 30*l.* each, for attendance on the Secretary of State; one 30*l.*, and one 10*l.*, for attendance on the Under Secretaries of State; one 10*l.*, for attendance on the Assistant Under Secretary of State; one 20*l.*, as Bank Messenger; one 20*l.*, for superintending the delivery of coal; one 30*l.*, for the despatch of letters; one 30*l.*, for assisting the Head Office Keeper; one 10*l.*, for mail work; one 15*l.* and one 10*l.*, for performing the duties of Hall Porter; one 10*l.*, as Messenger in the Library; one 5*l.*, for assisting the Keeper of Records, Registry and Record Department; and one 5*l.*, for assisting the Keeper of Records, Accountant-General's Department.

(2) Twenty-two also receive pensions varying from 1*s.* 1½*d.* to 4*s.* 6*d.* a day, granted for service in the British Army, four receive pensions varying from 2*s.* 2*d.* a day to 50*l.* 4*s.* a year for service in the Royal Navy, and one receives a pension of 70*l.* a year for service in the Indian Army.

(1) Also receives a pension of 2*s.* 4½*d.* a day granted for service in the British Army.

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

Numbers. 1912-13.	Numbers. 1913-14.	SALARIES, WAGES, AND ALLOWANCES —*continued.*	SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1913-14.	1912-13.
		STORE DEPARTMENT—*continued.*	£	£	£	£	£
33	37	Brought forward	—	—	—	10,010	9,448
		Branch at the India Store Depôt.					
1	1	Superintendent (1)	800	25	1,000	1,000	1,000
1	1	Deputy Superintendent (2)	600	20	800	800	800
1	1	Assistant to the Superintendent	—	—	—	600	600
—	9	Supervisors (3) (4)	250	10 15 15	300 400 500	4,083	—
4	—	*Supervisors, First Grade*	*400*	*15*	*500*	—	*2,086*
6	—	*Supervisors, Second Grade*	*250*	*10* *15*	*300* *400*	—	*2,276*
1	1	Inspector of Machinery	400	15	500	500	500
—	1	Assistant Inspector of Machinery	250	10 15	300 400	371	—
1	1	Second Class Clerk, Higher Grade	250	10	350	305	295
25	27	Second Class Clerks	70	7*l.* 10*s.* 10 10	130 200 300	4,184	3,829
1	1	Inspector of Scientific Supplies	300	15	500	421	406
2	3	Assistant Inspectors of Scientific Supplies	Two 200 One 150	10 10	350 250	693	519
1	1	Chemist	250	15	400	312	297
2	2	Assistant Chemists	One 150 One 70	10 7*l.* 10*s.* 10	250 100 150	276	259
—	1	*Assistant Chemist	—	—	—	52	—
1	1	Surveyor of Shipping	—	—	—	500	500
—	1	*Surveyor of Shipments at Glasgow	—	—	—	108	—
1	1	Assistant Surveyor of Shipping	200	10	300	300	300
1	1	Storeholder	120	5	200	170	165
1	1	Engineer	120	7*l.* 10*s.*	250	248	243
14	14	Inspectors of Stores (3)	250	10	350	4,566	4,773
17	17	Assistant Inspectors of Stores	150	5 7*l.* 10*s.*	200 250	3,272	3,328
1	1	*Examiner of Surgical Instruments (5)	—	—	—	200	100
1	1	*Examiner of Medical Stores (6)	—	—	—	300	300
1	1	*Medical Attendant on Labourers	—	—	—	100	100
2	2	Messengers (with uniform)	90	2	100	200	199
5	5	*Boy Clerks	15*s.* to 16*s.* a week.			200	180
		Stamp Branch. (Paid through Inland Revenue Department.)					
1	1	Supervisor of Stamps	230	10	320	320	320
1	1	Assistant Supervisor of Stamps	180	7*l.* 10*s.*	220	220	218
1	1	Senior Examiner of Stamps	150	5	165	161	156
9	9	Examiners of Stamps	60	5	145	1,035	1,012
136	145				£	35,507	34,209
3	2	**Artificers and Labourers employed at the Store Depôt.*	—	—	—	200	244
156	157	**Labourers and Fire Watchmen temporarily employed at the Store Depôt.*	—	—	—	12,753	12,363
2	2	**Charwomen temporarily employed at the Store Depôt.*	—	—	—	57	57
26	29	**Examiners and Tellers temporarily employed at the Stamp Branch.*	—	—	—	1,130	996
187	190				£	14,140	13,660

(1) Also receives a pension of 310*l.* a year granted for service in the Royal Navy.
(2) Also receives an Indian Military Pension of 55*l.* a year.
(3) Extra allowances as follows:—Two Supervisors, 50*l.* each; one Supervisor, 25*l.*; and two Inspectors of Stores, 50*l.* each.
(4) One also receives an Indian Military Pension of 58*l.* a year.
(5) Also receives an Indian Medical Pension of 292*l.* a year.
(6) Also receives an Indian Medical Pension of 365*l.* a year.

* Not on the permanent Establishment.

No. 10.—ESTABLISHMENT of the Secretary of State in Council of *India*, &c.—*continued.*

	1913–14.	1912–13.	INCREASE.	DECREASE.
CONTINGENCIES OF THE INDIA OFFICE.	£	£	£	£
Rates	3,000	3,100	—	100
Repairs, Furniture, and Fittings	4,200	4,800	—	600
Coal and Firewood	600	600	—	—
Gas and Electric Lighting; and House Articles	800	800	—	—
Postage (excluding Postage to India)	1,500	1,500	—	—
Telegrams (excluding Telegrams to India)	100	100	—	—
Travelling Expenses	200	150	50	—
Newspapers, Books, Parliamentary Papers, &c.	700	800	—	100
Advertisements	800	700	100	—
Stamps	100	100	—	—
Postal and Money Orders	300	200	100	—
Messengers' Uniforms	500	370	130	—
Messengers' Allowances for Night Watching	200	180	20	—
Pay of Police	200	150	50	—
Miscellaneous	1,100	1,050	50	—
£	14,300	14,600	500	800
NET DECREASE				£300
CONTINGENCIES OF THE STORE DEPÔT.				
Rates	1,100	1,100	—	—
Repairs, Furniture, and Fittings	2,200	1,700	500	—
Coal and Coke	360	400	—	40
Gas and Electric Lighting; and House Articles	430	400	30	—
Travelling Expenses of Officers of the Department	3,900	3,700	200	—
Professional Inspection	1,500	1,500	—	—
Carriage of Stores	200	250	—	50
Patterns	50	100	—	50
Advertisements	50	50	—	—
Pay of Police	150	140	10	—
Miscellaneous	760	760	—	—
Inland Revenue Department for superintendence of the supply of Stamps for India	2,200	2,000	200	—
£	12,900	12,100	940	140
NET INCREASE				£800

OFFICE OF AUDITOR.

SALARIES AND ALLOWANCES under the Government of India Act, 1858, sec. 52.

Numbers. 1912-13.	Numbers. 1913–14.		SALARY OF OFFICE. Minimum.	Annual Increment.	Maximum.	1913–14.	1912–13.
			£	£	£	£	£
1	1	Auditor	—	—	—	1,200	1,200
1	1	Assistant to the Auditor	800	50	1,000	1,000	975
2	2	Senior Clerks	550	20	750	1,380	1,340
3	3	Junior Clerks(1)	200	20	500	991	932
3	3	Staff Clerks (One / Two)	350 / 250	15 / 10	500 / 400	1,082	1,062
10	10	Second Class Clerks	70	7l. 10s. / 10 / 10	130 / 200 / 300	1,719	1,720
20	20				£	7,372	7,229
		INCREASE				£143	

(1) One receives an extra allowance of 100*l.*

WALTER BADOCK, *Accountant-General.*

EAST INDIA: ACCOUNTS AND ESTIMATES, 1913-1914.

EXPLANATORY MEMORANDUM

BY THE

UNDER SECRETARY OF STATE FOR INDIA.

Presented to both Houses of Parliament by Command of His Majesty.

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MEMORANDUM

BY THE

UNDER SECRETARY OF STATE FOR INDIA,

RELATING TO THE

ACCOUNTS of the GOVERNMENT OF INDIA for 1911-1912 and the ESTIMATES for 1912-1913 and 1913-1914.

REVENUE AND EXPENDITURE.

Gross Revenue and Expenditure.

The Gross Revenue and Expenditure of the Government of India for the three years to which this Memorandum refers are as follows :—

Gross Revenue and Expenditure.	Accounts, 1911-1912.	Revised Estimate, 1912-1913.	Budget, 1913-1914.
	£	£	£
Revenue	82,835,750	87,052,400	82,324,500
Expenditure	78,895,416	83,658,700	80,998,200
Surplus or *Deficit*	3,940,334	3,393,700	1,326,300

In these figures all receipts are included in the total of revenue and all outlay in the total of expenditure, with the one exception that the working expenses of railways and the surplus profits paid to certain railway companies are treated not as expenditure but as a deduction from revenue.

Net Revenue and Expenditure.

The figures of Gross Revenue just given include the net receipts of railways without any deduction on account of interest charges, the total receipts (without any deduction on account of interest charges, working expenses, &c.,) derived from the other commercial undertakings of the Government of India, *i.e.*, Irrigation works, Post Office and Telegraphs, and from the sale of Opium, and the receipts of certain spending departments: while the figures of Gross Expenditure include refunds and assignments, the interest charges of railways, the working expenses and interest charges of other commercial undertakings, and the cost of cultivation and manufacture of opium. This method of compiling the figures causes the revenue available for administrative purposes, and the expenditure on such purposes, to appear much greater than they really are;

(30391—3.) Wt. 9838—234. 1875. 7/13. D & S

and it is accordingly the practice to present to Parliament an annual statement of Net Income and Expenditure (*see* H. of C. 30 of 1913), in which the net revenue derived from commercial undertakings and opium is shown instead of the gross revenue, and similar adjustments are made under other heads of revenue and expenditure by deducting (1) refunds and assignments from the gross yield of land revenue, taxation, &c., and (2) the receipts of the spending departments from the gross expenditure incurred by them. The cost of the establishments maintained for the collection of revenue is not shown as a deduction from revenue but as a separate head of expenditure. In the following table the Net Revenue and Expenditure for 1911–12, 1912–13, 1913–14, are calculated in the same manner as in the annual Parliamentary return mentioned above.

Net Revenue.

——	Accounts, 1911–1912.		Budget, 1912–1913.		Revised Estimate, 1912–1913.		Budget, 1913–1914.	
	£	£	£	£	£	£	£	£
I. Land Revenue, &c.:								
1. Land Revenue	20,000,327		20,522,300		20,559,300		20,610,200	
2. Forest	1,945,642		1,969,300		2,078,000		2,024,300	
3. Tributes from Native States.	393,648		402,200		398,100		415,300	
		22,339,617		22,893,800		23,035,400		23,049,800
II. Opium		5,228,212		2,930,700		4,503,500		306,000
III. Taxation:								
1. Salt	3,136,736		3,166,200		3,077,300		3,146,600	
2. Stamps	4,759,534		4,856,300		5,023,900		5,162,900	
3. Excise	7,532,880		7,829,800		8,104,200		8,365,700	
4. Provincial Rates... ...	548,100		549,500		556,100		27,900	
5. Customs	6,286,729		6,264,900		6,857,400		6,712,600	
6. Assessed Taxes	1,642,051		1,636,000		1,716,800		1,747,700	
7. Registration	444,738		442,500		479,900		490,800	
		24,350,768		24,745,200		25,815,600		25,654,200
IV. Commercial Undertakings:								
1. Post Office	125,809		169,700		223,100		303,600	
2. Telegraph	*6,509*		*29,400*		20,900		*39,200*	
3. Railway Revenue Account	3,787,770		2,021,900		5,516,100		4,552,300	
4. Irrigation	805,169		606,200		1,071,700		839,300	
		4,712,239		2,768,400		6,831,800		5,656,000
V. Mint		250,593		104,300		389,700		136,900
VI. Exchange		105,697		—		109,300		33,300
Total Net Revenue ...		56,987,126		53,442,400		60,685,300		54,836,200

Net Expenditure.

——	Accounts, 1911–1912.		Budget, 1912–1913.		Revised Estimate, 1912–1913.		Budget, 1913–1914.	
	£	£	£	£	£	£	£	£
I. Debt Services (excluding interest payments chargeable to Railways and Irrigation).		588,994		817,900		344,000		22,700
II. Military Services:								
1. Army	18,357,180		17,929,800		18,423,200		18,369,200	
2. Marine	365,828		356,000		389,000		380,000	
3. Military Works and Special Defence Works	835,572		808,700		823,200		897,600	
		19,558,580		19,094,500		19,635,400		19,646,800
III. Collection of Revenue ...		6,383,531		6,668,700		6,587,000		6,796,500
IV. Civil Services:								
1. Civil Departments ...	15,228,035		16,250,700		15,416,500		18,127,800	
2. Miscellaneous Civil Charges	4,191,444		4,355,700		4,336,600		4,531,100	
3. Civil Works	5,127,124		5,334,300		5,898,200		6,297,600	
		24,546,603		25,940,700		25,651,300		28,956,500
V. Famine Relief and Insurance		1,000,000		1,000,000		1,000,000		1,000,000
VI. Provincial adjustments:								
1. Provincial Surpluses, (which are added to the Provincial Balances and charged against the Revenue of the year)...		969,084		—		4,073,900		—
2. Provincial Deficits (*i.e.*, amounts taken from Provincial Balances towards defraying expenditure incurred in the year)		—		*1,557,700*		—		*2,912,600*
Total Net Expenditure charged against Revenue.		53,046,792		51,964,100		57,291,600		53,509,900
Surplus *or Deficit* ...		3,940,334		1,478,300		3,393,700		1,326,300

Accounts, 1911–12.

It will be seen from the table that the final accounts for 1911–12 show a surplus of £3,940,334 ; this is greater by £847,334 than the amount shown in the Revised Estimate published in March, 1912.

Revised Estimate, 1912–13.

The Revised Estimate of 1912–13 shows, as compared with the Budget of that year, increases of £7,242,900 in net revenue, £5,327,500 in net expenditure, and £1,915,400 in the surplus, which becomes £3,393,700. The increase in revenue is due in the main to increases under Opium and Railways. The increases and decreases in greater detail were as follows :—

Net Revenue.

Increases.	£	Decreases.	£
Railways	3,494,200	Salt	88,900
Opium	1,572,800	Tributes...	4,100
Customs	592,500		
Irrigation	465,500		
Mint	285,400		
Excise	274,400		
Stamps	167,600		
Other Heads	483,500		
Total	7,335,900	Total	93,000

Net Expenditure.

Increases.	£	Decreases.	£
Provincial Adjustments	5,631,600	Education	484,600
Civil Works	563,300	Debt Services	473,900
Army	493,400	Medical	341,800
Other Heads	186,900	Other Heads	247,400
Total	6,875,200	Total	1,547,700

Notes on the Heads under which the principal variations occur will be found in Appendix I.

Budget, 1913–14.

The Budget of 1913–14 introduces no changes in taxation.

The net revenue and expenditure are estimated as follows :—

	£
Net Revenue	54,836,200
Net Expenditure	53,509,900
Surplus	1,326,300

As compared with the Revised Estimate for 1912–13 these figures show decreases of £5,849,100 in net revenue, £3,781,700 in net expenditure, and £2,067,400 in the surplus.

Provision is made in the Budget for the following new recurring assignments to provincial governments :—

	£
1. For Education	322,300
2. For Sanitation	248,400
3. To compensate certain provincial governments for their surrender to rural boards of revenue derived from the land cess (see p. 13)	529,700 (since increased to £547,400).

The new assignments made for education in 1913–14, added to those (amounting to £373,100) which were made in 1912–13, bring up to £695,400 the total provision up to date, from special grants made by the Government of India, for annual expenditure in pursuance of the statement made at the Delhi Durbar of 12th December, 1911. (See Command Paper 5979, page 4.)

The increases and decreases in greater detail are as follows :—

Net Revenue.

Increases.	£	Decreases.	£
Excise	261,500	Opium	4,197,500
Stamps	139,000	Railways	963,800
Other Heads	259,700	Provincial Rates ...	528,200
		Mint	252,800
		Irrigation	232,400
		Customs	144,800
		Other Heads	189,800
Total	660,200	Total	6,509,300

Net Expenditure.

Increases.	£	Decreases.	£
Education	1,476,600	Provincial Adjustments .	6,986,500
Medical	659,500	Debt Services	321,300
Civil Works	401,400	Other Heads	74,500
Police	298,500		
Collection of Revenue ...	209,500		
Other Heads	555,100		
Total	3,600,600	Total	7,382,300

Notes on the Heads under which the principal variations occur will be found in Appendix I.

BURDEN OF TAXATION.

	Accounts 1911-12.	Revised Estimate, 1912-13.	Budget, 1913-14.
	£	£	£
Salt	3,136,736	3,077,300	3,146,600
Stamps	4,759,534	5,023,900	5,162,900
Excise	7,532,880.	8,104,200	8,365,700
Provincial Rates	548,100	556,100	27,900
Customs	6,286,729	6,857,400	6,712,600
Assessed Taxes	1,642,051	1,716,800	1,747,700
Registration	444,738	479,900	490,800
Total	24,350,768	25,815,600	25,654,200
The payment per head, on the assumption that the whole of the taxation, including that on Salt, Excise, and Customs, is paid by the inhabitants of British India, is	*s. d.* 1 11·8	*s. d.* 2 1·1	*s. d.* 2 0·8
If the payment of Land Revenue be added, the average becomes	3 7·3	3 9·1	3 8·7
For the purpose of calculating the burden of taxation the figures of population in the three years under review have been based on the Census of March, 1911, an annual increase of population at the rate of ½ per cent. being assumed.			

DEBT TRANSACTIONS AND CAPITAL EXPENDITURE.

Debt.

1912–1913—£4,500,000 India Sterling Bills, £500,000 India Bonds, and £1,477,600 Railway Debenture Bonds were discharged during the year.

£3,000,000 3½ per cent. India Stock was raised at a fixed price of 93, and a rupee loan of 3 crores at an average price of Rs. 96 : 2. £495,000 was raised by an issue of Railway Debenture Bonds.

1913–14.—The Budget provides for the discharge of £500,000 India Bonds and £1,281,200 Railway Debenture Bonds and for the issue of a rupee loan of 3 crores.

No sterling loan will be raised, but £2,500,000 4 per cent. Railway Debenture Stock has been issued at 99, and £475,000 has been raised by 3½ per cent. Railway Debenture Bonds which, under a special arrangement, were issued at par.

Irrigation Works.

The figures of the outlay on the construction of Major Irrigation Works incurred during the last two years and estimated to be incurred during the present year are as follows :—

	£
1911–12	1,906,400
1912–13 (Revised Estimate)	1,842,100
1913–14 (Budget)	2,058,500

The total capital outlay up to 31st March, 1913, excluding indirect charges, on Major Irrigation Works, is estimated at £37,646,800.

The net earnings (*i.e.*, gross receipts less working expenses) in 1911–12 gave a return of 7·36 per cent. on the mean of the capital expenditure at the beginning and the end of the year. (*See* App. II. *c*).

Railways.

On the 31st December, 1912, the length of railways in India open for traffic was 33,494 miles, of which 667 miles were opened in 1912. The total mileage under construction or sanctioned for construction at the close of the year was 2,378 miles.

The capital expenditure on railways shown in the Government Accounts for 1911–12 and Estimates for 1912–13 and 1913–14 is as follows :—

	Accounts, 1911–12.	Revised Estimate, 1912–13.	Budget, 1913–14.
	£	£	£
Expenditure not charged to Revenue :—			
(A) Outlay on lines worked by the State and by guaranteed companies :—			
(1) From funds provided by the State...	6,981,384	8,942,000	10,113,400
(2) From funds raised through companies or provided from other sources.	933,009	1,122,100	1,886,600
	7,914,393	10,064,100	12,000,000
(B) Outlay on branch lines not on firm guarantee	53,521	72,900	161,700
Expenditure charged to Revenue :—			
Famine protective lines	44,276	43,900	8,600
Provincial State lines	836	4,100	2,100
	45,112	48,000	10,700
Grand Total ...	8,013,026	10,185,000	12,172,400

The figures given above do not include expenditure on railways whose transactions do not pass through the Government Accounts. In 1911 the capital expenditure on these lines was £1,295,667, of which £407,067 was on railways owned by Native States.

The net traffic receipts in 1911–12 of open lines in which the Government is directly interested gave a return of 5·41 per cent. on the mean of the capital expenditure at the beginning and end of the year. (*See* App. II. *b*.)

Expenditure on the new capital at Delhi.

The capital expenditure on permanent works at Delhi incurred, or estimated to be incurred, is as follows :—

	£
1911–12	5,000
1912–13	112,000
1913–14	1,333,000

Liabilities and Assets.

On the 31st of March, 1913, the debt of India amounted to £274,402,873 (viz. :—rupee debt, converted into sterling at 1*s*. 4*d*. the rupee, £95,223,680, and sterling debt, £179,179,193). There were also other obligations of the Government of India, including Savings Bank balances, Judicial and Departmental deposits, balances of Service Funds, &c., amounting to £29,277,915, and the various railway annuities, representing at present an annual charge of £3,357,600.

Up to the same date the Government of India had devoted £143,904,807 to the construction of Railways, and £37,646,800 to the construction of Irrigation Works. It had purchased from guaranteed companies (in some cases by cash payments, in others by annuities, and in one case by the direct issue of India stock to the company) nine railways, on which, at the time of purchase, £108,092,386 had been spent from capital raised by the companies. Its advances to Railway Companies stood at £11,272,232 and it had lent £12,080,234 (net) to Native States, Corporations, Agriculturists, &c. Other assets were the Gold Standard Reserve, consisting of £4,000,000 held in rupees in India, sterling securities of a market value of £15,945,669, £1,620,000 in gold at the Bank of England, and £1,005,664 in cash at short notice in London ; the cash balances in India, £19,293,333 ; and the cash balances in England, £8,784,206.

GOLD STANDARD RESERVE.

It was decided that, with effect from 1st April, 1900—

(1) the net profit on the coinage of new rupees should not be treated as revenue, but should be paid to a special reserve (now called the Gold Standard Reserve) ;

(2) the reserve should be held mainly in sterling securities, the interest being added to the reserve as it accrued.

From July, 1906, a portion of the Reserve has been held in India in rupees in order that the Government of India may be in a favourable position for meeting without delay in times of pressure heavy demands for the issue of rupees in exchange for sterling.

In 1907 it was decided that half of the net profit on coinage from 1st April, 1907, should be used to supplement the funds available for capital expenditure on railways, the other half of the profit and the whole of the interest receipts being added to the Reserve as before. In June, 1912, this arrangement was modified, and it was decided that the interest on investments and the profits on coinage hereafter received, except profits retained in India for building up the silver branch of the Reserve, shall be held in gold at the Bank of England until the amount so held reaches £5,000,000 ; no portion of the profit will be used for railway purposes until the total *sterling* assets of the Gold Standard Reserve amount to at least £25,000,000.

Statistics, &c., regarding the Gold Standard Reserve.

The total receipts from profit on coinage and from interest and discount up to 31st March, 1913, have been as follows :—

	£
Profits on Coinage—	
1900–1	3,031,294
1901–2	415,100
1902–3	264,028
1903–4	2,627,575
1904–5	1,790,380
1905–6	3,677,880
1906–7	4,014,426
1907–8	2,247,207
1908–9	102 (arrears).
1909–10	25,190 („).
1910–11	—
1911–12	—
1912–13	3,265,698
Total	21,358,880
Interest and discount	3,475,857
	24,834,737

Of this sum £1,123,655 has been used for capital expenditure on railways ; the remainder has been paid to the Reserve.

The following table summarises the position of the Reserve on 31st March, 1913 :—

	£	£		£
Profits on Coinage—				
Total Profits realised 1st April, 1900, to 31st March, 1913	21,358,880		Sterling Securities held in England (cost price)	16,906,561
Deduct amount used for Capital Expenditure on Railways	1,123,655		Cash held in England on account of the Reserve	1,005,664
			Gold held at the Bank of England	1,620,000
Profit paid to Gold Standard Reserve...		20,235,225	Rupees held in India on account of the Reserve	4,000,000
Interest and discount received up to 31st March, 1913		3,475,857		
Profits and Interest paid to Reserve from 1st April, 1900, to 31st March, 1913		23,711,082		
Deduct—				
Loss on Sale and Redemption of Securities	160,377			
Miscellaneous Charges	18,480			
Total deductions		178,857		
Amount of Reserve on 31st March, 1913		£23,532,225		£23,532,225

The Securities purchased for £16,906,561 (as shown above) were as follows :—

Securities.	Nominal Value.	Cost Price.	Market Value on 31st March, 1913.
	£	£	£
2½ per cent. Consolidated Stock	4,665,770	4,207,463	3,475,999
Local Loans 3 per cent. Stock	200,000	195,106	170,500
Guaranteed 2¾ per cent. Stock	438,720	407,188	326,846
2¾ per cent. Exchequer Bonds	6,935,600	6,925,016	6,878,635
British Treasury Bills	2,400,000	2,354,277	2,360,873
Transvaal Government 3 per cent. Guaranteed Stock	1,092,023	1,076,524	982,820
Union of South Africa Treasury Bills	600,000	577,500	600,000
Securities issued by Governments of other British Colonies.	1,024,400	1,018,033	1,003,890
Corporation of London Debentures	145,000	145,454	146,106
Total	17,501,513	16,906,561	15,945,669

The net profit on the Gold Standard Reserve Investments up to 31st March, 1913, is shown below :—

	£
Cost price of securities held on 31st March, 1913 ...	16,906,561
Market values on 31st March, 1913	15,945,669
Loss through depreciation	960,892
Loss on sale and redemption of securities	160,377
Total losses	1,121,269
Miscellaneous charges	18,480
Interest and Discount received up to 31st March, 1913	3,475,857
Net profit on Investments	£2,336,108

EXCHANGE AND REMITTANCE.

The sales by the Secretary of State of bills and transfers on India during the last ten years have been as follows :—

1903–4	...	£23,859,303	at an average rate of	1*s.* 4·049*d.*	the rupee.
1904–5	...	£24,425,558	„ „	1*s.* 4·045*d.*	„
1905–6	...	£31,580,454	„ „	1*s.* 4·043*d.*	„
1906–7	...	£33,418,716	„ „	1*s.* 4·084*d.*	„
1907–8	...	£15,307,062	„ „	1*s.* 4·029*d.*	„
1908–9	...	£14,144,545	„ „	1*s.* 3·9305*d.*	„
1909–10	...	£27,444,609	„ „	1*s.* 4·041*d.*	„
1910–11	...	£26,212,866	„ „	1*s.* 4·061*d.*	„
1911–12	...	£27,058,550	„ „	1*s.* 4·083*d.*	„
1912–13	...	£25,743,710	„ „	1*s.* 4·058*d.*	„

In 1908–9 and 1909–10, owing to exceptional conditions of trade, bills payable in London in sterling were sold by the Government of India to the amount of £8,058,000 and £156,000, respectively, at a fixed rate of 1*s.* $3\frac{29}{32}$*d.* the rupee.

SEABORNE TRADE.

The following figures show the Exports from, and Imports into, India during the last three years :—

	1910–11.	1911–12.	1912–13.
On Private Account.	£	£	£
Imports of Merchandise	86,236,000	92,383,200	107,343,900
Exports of Merchandise	139,921,300	151,896,100	164,364,800
Net Exports of Merchandise	53,685,300	59,512,900	57,020,900
Net Imports of Gold	15,985,800	25,178,200	25,052,400
Net Imports of Silver	5,738,800	3,528,800	4,382,500
Net Imports of Treasure	21,724,600	28,707,000	29,434,900
Net Exports of Merchandise and Treasure on Private Account.	31,960,700	30,805,900	27,586,000
Government Transactions.			
Imports of Merchandise	2,901,200	3,653,700	3,743,900
Exports of Merchandise	53,100	96,000	86,000
Net Imports of Merchandise	2,848,100	3,557,700	3,657,900
Net Imports *or Exports* of Gold	—	*5,000*	*2,384,800*
Net Imports of Silver	39,900	29,300	6,971,400
Total Net Imports *or Exports* of Treasure	39,900	24,300	4,586,600

India Office,
10*th July*, 1913.

EDWIN S. MONTAGU.

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APPENDIX I.

Notes on certain heads of Net Revenue and Expenditure.

NET REVENUE.

Opium.

	Accounts, 1911–12.	Budget, 1912–13.	Revised Estimate, 1912–13.	Budget, 1913–14.
	£	£	£	£
Receipts	5,961,278	3,622,000	5,114,600	1,445,000
Charges	733,052	691,300	611,100	1,139,000
Net revenue	5,228,226	2,930,700	4,503,500	306,000

The increase in the net opium revenue over the budget figures for 1912–13, £1,572,800, is due to the large excess of the actual prices obtained over the moderate estimates made in the Budget of the year. The variations are shown in the table below.

The Budget of 1913–14 provides for the sale of 9,000 chests of Bengal uncertificated opium. No Malwa opium will be exported, and as shown above, the net revenue will be only £306,000.

The decrease in opium revenue as compared with 1912–13 will on these estimates be no less than £4,197,500.

		Bengal.		Bombay.		Chests of Bengal Opium produced.	Payments to Cultivators, including purchase of Opium.
		Chests sold.	Average price.	Chests of Malwa Opium passed for Export.	Rate of Duty per Chest, (Government share.)		
			Rs.		Rs.		£
1911–12	Certificated ...	10,120	3,456	7,362	600, 800, & 900*	15,000	622,284
	Uncertificated...	16,740	2,383				
1912–13 (Budget)	Certificated ...	5,206	2,450	14,615	900*	—	593,400
	Uncertificated...	12,200	1,500	1,000			
1912–13 (Revised Estimate)	Certificated ...	4,690	5,063	10,345½	900*	14,000	511,600
	Uncertificated...	13,200	1,963				
1913–14 (Budget)	Certificated ...	—	—	—	—	—	1,045,200
	Uncertificated...	9,000	1,800	—	—	—	

* In addition to the pass duty, Government received half the proceeds of the sale by auction of the right to export. Their share was estimated at Rs. 329 per chest in the Budget of 1912–13 but Rs. 1,000, approximately, was realised.

Stamps.	£
Accounts, 1911–12	4,761,429
Budget, 1912–13	4,856,300
Revised Estimate, 1912–13	5,023,900
Budget, 1913–14	5,162,900

The greater part of the excess of the Revised over the Budget Estimate for 1912–13 is under non-judicial stamps, and is evidently due to the trade activity of the year.

Excise.	£
Accounts, 1911–12	7,532,880
Budget, 1912–13	7,829,800
Revised Estimate, 1912–13	8,104,200
Budget, 1913–14	8,365,700

The figure for 1912–13 is higher by £571,300 than that for 1911–12, which was itself a considerable improvement on the figure of 1910–11. Though partly accounted for by improvements and changes in excise administration, the increases may be regarded as an indication of a betterment of economic conditions.

Provincial Rates.	£
Accounts, 1911–12	548,100
Budget, 1912–13	549,500
Revised Estimate, 1912–13	556,100
Budget, 1913–14	27,900

The disappearance of the income under this head in 1913–14 is due to a recent decision that the whole of the land cess in certain provinces, and not part only as hitherto, shall be paid over to rural boards for local purposes.

Customs.	£
Accounts, 1911–12	6,286,729
Budget, 1912–13	6,264,900
Revised Estimate, 1912–13	6,857,400
Budget, 1913–14	6,712,600

The gross receipts in detail, without deduction on account of drawbacks, &c., are as follows :—

——	Accounts, 1910–11.	Accounts, 1911–12.	Budget, 1912–13.	Revised Estimate, 1912–13.	Budget, 1913–14.
Import duties :—	£	£	£	£	£
Cotton Manufactures	945,100	1,041,100	1,090,000	1,248,000	1,268,000
Liquors	803,900	830,600	840,200	835,600	833,300
Silver Bullion and Coin	1,082,700	652,400	533,300	666,600	533,300
Other Metals and Manufactures of Metals	353,600	341,700	353,300	336,700	336,700
Other Manufactured Articles	759,200	823,600	866,700	924,300	942,800
Petroleum	404,200	504,600	466,700	441,300	453,300
Tobacco	200,400	172,500	171,000	183,300	183,300
Other Articles	912,000	868,600	918,200	1,049,600	1,073,900
Excise duty on Cotton Goods	285,400	325,300	343,300	349,200	367,100
Export duty on Rice	872,500	908,200	815,600	973,300	871,100
Total	6,619,000	6,468,600	6,398,300	7,007,900	6,862,800

The principal factors in the large increase of the Revised Estimate over the Budget for 1912–13 are an improvement in receipts from the import duties on cotton and silver, and an increase in those from the export duty on rice. The first was due to increased demand for cotton goods which may be taken as a further evidence of general prosperity; and the second is accounted for by the large exports of rice due, as was the case in 1911–12, to shortage of the crop elsewhere.

The lower figure in the Budget for 1913–14 is taken in the expectation of a return to normal conditions.

Railways.

——	Accounts, 1911–12.	Budget, 1912–13.	Revised Estimate, 1912–13.	Budget, 1913–14.
	£	£	£	£
State Railways :—				
Gross Receipts	33,579,129	32,566,900	36,966,800	36,753,500
Working Expenses	*17,263,043*	*17,666,700*	*18,266,600*	*18,816,600*
Net Traffic Receipts...	16,316,081	14,900,200	18,700,200	17,936,900
Surplus Profits paid to Companies, &c.	*482,001*	*411,100*	*654,600*	*398,000*
Interest charges—				
Interest on capital spent or advanced by the State.	*6,664,210*	*6,941,200*	*7,101,900*	*7,387,200*
Interest on capital deposited by Companies.	*1,825,970*	*1,862,700*	*1,848,100*	*1,955,100*
Annuities in purchase of Railways.	*3,357,301*	*3,357,800*	*3,357,700*	*3,379,500*
Sinking Funds	*177,677*	*184,300*	*184,300*	*191,500*
Total	*12,507,159*	*12,757,100*	*13,146,600*	*13,311,300*
Net Receipts	3,808,922	2,143,100	5,553,600	4,625,600
Guaranteed Railways :—				
Miscellaneous charges (net)... ...	*21,152*	*121,200*	*37,500*	*73,300*
Net Receipts from all Railways ...	3,787,770	2,021,900	5,516,100	4,552,300

Before 1899–1900 the Railway Revenue Account always showed a net charge. The figures from that year onwards are as follows:—

		£
1899–1900	Net receipt	76,756
1900–1	„	325,124
1901–2	„	846,616
1902–3	„	228,949
1903–4	„	860,669
1904–5	„	2,105,438
1905–6	„	2,001,966
1906–7	„	2,307,673
1907–8	„	1,563,002
1908–9	*Net charge*	*1,242,250*
1909–10	Net receipt	824,922
1910–11	„	2,017,496
1911–12	„	3,787,770
1912–13 (Revised Estimate)	„	5,516,100
1913–14 (Budget) ...	„	4,552,300

These figures are arrived at after charging in the Account not only all interest charges but also payments in redemption of capital which are made partly through sinking funds and partly through the annuities created for the purchase of various railways.

The following are the amounts of such payments in the three years under review :—

	£
In 1911–12	1,001,452
In 1912–13	1,086,366
In 1913–14	1,114,800

State Railways.—The profit derived by the State from the railways arises from the State lines, under which head are included not only the lines worked by the State (of which the most important are the North-Western, Eastern Bengal, and Oudh and Rohilkhand systems), but also lines which, while classified as State railways, are worked by companies receiving guaranteed interest on their share capital and a share of the surplus profits. Among the most important of the lines included in the latter class are the East Indian, Bengal Nagpur, Bombay Baroda and Central India (including Rajputana-Malwa), Madras and Southern Mahratta, South Indian, Great Indian Peninsula (including the Indian Midland), Assam-Bengal, and Burma Railways.

The remarkable increase in the net receipts during 1912–13 is attributed in the main to increased goods traffic, due to a continuance of the prosperous conditions of trade and agriculture, accompanied by a very moderate expansion of working expenses; but the increase in receipts from coaching traffic, occasioned by business activity and the marriages and pilgrimages of an auspicious Hindu year, contributed also substantially to this result.

As the conditions in 1912–13 were so exceptionally favourable, it has been considered prudent to allow for some reduction in receipts in the Budget of 1912–13, and, as the interest charges are greater and an increase in working expenses is anticipated, the profits to the State are expected to be considerably less than in 1912–13.

Irrigation.

	Accounts, 1911–12.	Budget, 1912–13.	Revised Estimate, 1912–13.	Budget, 1913–14.
MAJOR WORKS:	£	£	£	£
Receipts	3,732,998	3,676,800	4,111,700	4,149,200
Working Expenses	*1,145,103*	*1,105,900*	*1,142,300*	*1,162,600*
Interest on Debt	*1,182,867*	*1,241,500*	*1,288,600*	*1,359,800*
Net Receipts	1,405,028	1,329,400	1,680,800	1,626,800
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance.	—	*43,300*	—	*108,600*
MINOR WORKS:				
Receipts	247,054	244,300	251,200	254,700
Expenditure	*846,913*	*924,200*	*860,300*	*933,600*
Net Expenditure	*599,859*	*679,900*	*609,100*	*678,900*
Net Receipts, Major and Minor Works.	805,169	606,200	1,071,700	839,300

The bulk of the very large improvement in the net receipts from Major Irrigation Works in the Revised Estimate over the Budget for 1912–13 occurs in the Punjab, where the progress made with the large Triple Canal Project is bringing new areas under irrigation.

It was decided, with effect from 1911–12, to supplement the amount available from the Famine Insurance Grant (page 19) for outlay on Protective Irrigation Works by an annual allotment under the head of "Irrigation" not exceeding 25 lakhs (£166,700).

The amount allotted in 1912–13 was £43,300, but as was the case in 1911–12 it was found impossible to expend the allotment. The provision made under this head in the Budget for 1913–14 is £108,600.

Mint.

	Accounts, 1911–12.	Budget, 1912–13.	Revised Estimate, 1912–13.	Budget, 1913–14.
	£	£	£	£
Receipts	367,100	205,700	532,000	240,600
Charges	*116,507*	*101,400*	*142,300*	*103,700*
Net Receipt or *Charge*	250,593	104,300	389,700	136,900

The very marked improvement in the Revised Estimate for 1912–13 as compared with the Budget forecast is due largely to seigniorage receipts on the heavy coinage of rupees from purchased silver. But increased profits from the circulation of subsidiary nickel and bronze coins, the demand for which has been stimulated by the activity of trade, also contributed substantially to the improvement.

NET EXPENDITURE.

Debt Services.

	Accounts, 1911–12.	Budget, 1912–13.	Revised Estimate, 1912–13.	Budget, 1913–14.
	£	£	£	£
Total payments for Interest on Debt	9,282,229	9,575,100	9,537,500	9,346,100
Deduct amount chargeable to Railways (*included under Railways, page* 14).	*6,664,210*	*6,941,200*	*7,101,900*	*7,387,200*
Deduct amount chargeable to Irrigation (*included under Irrigation, page* 15).	*1,182,867*	*1,241,500*	*1,288,600*	*1,359,800*
Interest on Ordinary Debt...	1,435,152	1,392,400	1,147,000	599,100
Interest on other Obligations	602,583	652,800	660,900	710,900
Total	2,037,735	2,045,200	1,807,900	1,310,000
Interest Receipts on loans, &c., in England and India	*1,448,741*	*1,227,300*	*1,463,900*	*1,287,300*
Net Interest Payments other than those chargeable to Railways and Irrigation.	588,994	817,900	344,000	22,700

The total debt is classified in the Accounts as (1) Public Works Debt and (2) Ordinary Debt. The amount entered as belonging to the former category is the equivalent of the total capital expenditure which has been incurred by the State on Railways and Irrigation Works, including the amount advanced to Railway Companies for capital expenditure, and the interest on this portion of the debt is charged under Railways and Irrigation (*see* pages 14 and 15 above) ; the "Ordinary Debt" consists of the difference between the total debt in existence and the amount entered as Public Works Debt. In any year in which, owing to the use, for the construction of Public Works, of surplus revenue or deposits, or a portion of the Famine Grant appropriated to the Reduction or avoidance of Debt (*see* page 19), the capital expenditure exceeds the amount of debt incurred in the year, the effect of this system of classification is to cause a decrease to be shown in the amount of the Ordinary Debt, the interest thereon showing a corresponding reduction in due course. In 1912–13 the capital outlay exceeded the addition to the

total Debt, and the Ordinary Debt was reduced to £24,977,400 ; and it is expected that by the end of 1913–14 it will be reduced £12,650,000. The reduction is reflected in the fall in interest charges on Ordinary Debt in 1913–14.

The most important of the "other obligations" referred to in the table above are the Savings Banks Balances, the Service Funds and other special funds held by the Government of India. The sums paid in the form of annuities in respect of the purchase of various railways, being directly chargeable to the Railway Revenue Account (*see* page 14) are not shown under the head of "Debt Services," though their payment is of course an obligation similar to that of the interest on debt.

The amount of the debt and other obligations is shown on page 8 above.

The receipts shown in the table above include the interest received in India on loans granted by the Government to Native States, Municipalities, Port Trusts, Railway Companies, &c., and in England on the balances of the Secretary of State in Council. They also include the interest, in India and England, on the invested portion (now £9,333,300) of the Paper Currency Reserve.

Military Services.

	Accounts, 1911–12.	Budget, 1912–13.	Revised Estimate, 1912–13.	Budget, 1913–14.
	£	£	£	£
Army	18,357,180	17,929,800	18,423,200	18,369,200
Marine	365,828	356,000	389,000	380,000
Military Works	830,866	788,500	807,300	873,100
Special Defence Works	4,706	20,200	15,900	24,500
Total	19,558,580	19,094,500	19,635,400	19,646,800

The details of the Army Charges, which form the most important part of the charges grouped together in the table above, are as follows :—

Net Army Charges in India.

	Accounts, 1911–12.	Budget, 1912–13.	Revised Estimate, 1912–13.	Budget, 1913–14.
NET CHARGES IN INDIA.				
	£	£	£	£
Effective Services :—				
Army and Garrison and Administrative Staff.	655,969	647,500	656,200	656,300
Regimental Pay, Allowances and Charges	8,297,726	8,151,400	8,124,300	8,179,000
Supply and Transport	1,827,116	1,865,400	1,980,900	1,892,000
Medical Establishments, Supplies and Services.	370,841	371,700	366,900	366,900
Ordnance Establishments, Stores and Camp Equipage.	418,354	532,300	483,400	478,600
Other Effective Services	1,380,784	865,600	948,700	979,000
Compensation for dearness of food and forage.	326,446	288,700	373,000	291,100
Total Effective Services	13,277,236	12,722,600	12,933,400	12,842,900
Non-effective Charges	615,979	618,400	622,300	622,900
Total, India	13,893,215	13,341,000	13,555,700	13,465,800

Net Army Charges in England.

	Accounts, 1911–12.	Budget, 1912–13.	Revised Estimate, 1912–13.	Budget, 1913–14.
Effective Services :—				
Charges—	£	£	£	£
Payments to War Office for British Forces in India.	914,000	935,000	941,800	947,000
Furlough Allowances	499,207	513,000	500,000	499,000
Indian Troop Service and Passage of Officers.	279,186	236,500	271,700	312,900
Miscellaneous	105,044	114,200	152,200	115,700
Stores	641,927	617,900	826,800	848,400
Total	2,439,364	2,416,600	2,692,500	2,723,000
Receipts—				
Contribution of Imperial Government towards Sea Transport Charges.	130,000	130,000	130,000	130,000
Contribution of Imperial Government towards Military Charges for Aden.	100,000	100,000	100,000	100,000
Payment by Imperial Government (on capitation basis) for Indian Native Regiments serving in the Colonies.	140,000	44,000	44,500	44,000
Transfer and Sale of Stores, Recoveries, &c.	74,668	52,800	49,800	56,600
Total	444,668	326,800	324,300	330,600
Net Charge for Effective Services	1,994,696	2,089,800	2,368,200	2,392,400
Non-effective Charges (net)	2,469,269	2,499,000	2,499,300	2,511,000
Total, England	4,463,965	4,588,800	4,867,500	4,903,400
Grand Total	18,357,180	17,929,800	18,423,200	18,369,200

The net Army Charges for 1912–13 were higher by £66,020 than in 1911–12, and exceeded the Budget Estimate by £493,400. Of this excess over the estimate, £243,800 occurs in India and is due to heavier food charges (£174,000), the cost of survey operations on the N.E. Frontier (£53,900), and contributions under the National Health Insurance Act (£14,900) ; of the remainder of the excess, additional rifles purchased in England (£155,000), additional stores (£59,300)—partly on account of arrear charges, and additional outlay on the trooping service (£35,200), constitute the main items ; the remaining increases and decreases of expenditure both in India and England counterbalancing one another.

The Budget for 1913–14 anticipates a decrease of £54,000 in net Army Charges, made up of a number of small increases and decreases of expenditure, which nearly balance one another.

Special Military Expenditure.—As explained in Parliamentary Paper Cd. 4752 of 1909, the practice of making fixed annual grants for special military expenditure which was in force from 1904–5 to 1908–9 was discontinued from the 1st April, 1909, and the Budget grants for such expenditure are now determined by the urgency of the need, the claims of other branches of the administration and the condition of the revenue. Excluding recurring expenditure on completed measures and the recurring expenditure already attained on measures in progress, the total outlay on special measures in 1910–11, 1911–12, 1912–13, and 1913–14 is estimated to be approximately as follows :—

	£
1910–11	495,600
1911–12	444,700
1912–13 (Revised)	628,100
1913–14 (Budget)	737,700

These figures include outlay under the four military heads of account, "Army," "Marine," "Military Works" and "Special Defences," but the bulk of the expenditure is under Army and Military Works. The provision made in the Budget for 1913–14 includes £264,100 for Artillery rearmament and the purchase of rifles.

Civil Departments.

The following table shows the charges for the several departments :—

——	Accounts, 1911–12.	Budget, 1912–13.	Revised Estimate, 1912–13.	Budget, 1913–14.
	£	£	£	£
General Administration	2,626,241	1,904,000	1,927,600	1,938,900
Law Courts and Jails	3,247,714	3,295,100	3,286,300	3,336,000
Police	4,480,239	4,553,500	4,517,100	4,815,600
Ports and Pilotage	29,953	29,400	27,900	39,100
Education	1,815,579	2,855,200	2,370,600	3,847,200
Ecclesiastical	124,488	131,900	125,700	129,200
Medical	1,088,643	1,629,500	1,287,700	1,947,200
Political	968,158	926,300	1,003,000	1,079,000
Scientific and Minor Departments ...	847,020	925,800	870,600	995,600
Total	15,228,035	16,250,700	15,416,500	18,127,800

The high figure under "General Administration" in 1911–12 is mainly due to the special provision for civil expenditure in connexion with the Coronation Durbar.

The large increase of £1,476,600 is anticipated in expenditure on "Education" in 1913–14. If this increase is fully realised expenditure on Education will have gone up by no less than £2,000,000 in two years. £1,243,200 will be provided from the special grants for Education made to the Provinces in recent years.

£635,000 out of the increase of £659,500 in the Budget Estimate of "Medical" charges for 1913–14 is provided out of the grants for Sanitation and Hygiene made to the Provincial Governments in 1912–13 and 1913–14.

Famine Relief and Insurance.

——	Accounts, 1911–12.	Budget, 1912–13.	Revised Estimate, 1912–13.	Budget, 1913–14.
	£	£	£	£
Direct Famine Relief	114,293	133,500	195,300	46,600
Protective Railways	44,275	43,300	43,900	8,600
Protective Irrigation Works	383,465	456,700	412,900	491,400
Reduction or avoidance of Debt	457,967	366,500	347,900	453,400
Total	1,000,000	1,000,000	1,000,000	1,000,000

A sum of not less than £1,000,000 is annually appropriated for the purposes of Famine Relief and Insurance. When the outlay on direct famine relief is less than the sum appropriated, the balance is used (1) for the construction or maintenance of protective railways and irrigation works, and (2) for the construction of productive public works, which would otherwise require additional borrowing. The amount used for the last-mentioned purpose is shown under the head of "Reduction or Avoidance of Debt."

Under the arrangements now in force expenditure on famine relief is borne partly, if not entirely, by Imperial Revenues. The scheme enables each Local Government whose Province is liable to famine to build up gradually a fund, to be held to its credit by the Imperial Government, on which it is at liberty to draw when expenditure on famine relief becomes necessary. For this purpose the Local Governments in question are now annually credited with fixed sums. When famine occurs, the Local Government is entitled to draw upon the amount standing to its credit to meet its famine expenditure, and charges thus incurred are shown in the accounts of the Government of India as Imperial expenditure. In the event of the amount at credit being exhausted owing to widespread or severe famine, any further expenditure on famine relief is shared between the Government of India and the Local Government, either equally or in such proportions as may be determined when the circumstances arise.

Civil Works.

	£
Accounts, 1911–12	5,127,124
Budget, 1912–13...	5,334,300
Revised Estimate, 1912–13	5,898,200
Budget, 1913–14	6,297,600

A portion of the grants made to the Provincial Governments for expenditure on Education, Sanitation and kindred objects (*see* above under "Civil Departments," page 19) is devoted to the construction of buildings, and the money so spent is shown under the head of "Civil Works." £526,000 is included in the Revised Estimate of 1912–13 on this account. The necessity for the provision of temporary buildings at Delhi accounts for £313,000 of the excess of the Revised over the Budget Estimate of that year.

Provincial Adjustments.

	Provincial Surpluses (which are added to the Provincial Balances and charged against the Revenue of the Year).	Provincial Deficits (*i.e.*, amounts taken from Provincial Balances towards defraying expenditure incurred in the Year).
	£	£
Accounts, 1911–12	969,084	—
Budget, 1912–13	—	1,557,700
Revised Estimate, 1912–13	4,073,900	—
Budget, 1913–14	—	2,912,600

In the Budget for 1912–13 it was anticipated that the share of the revenue of the year to be credited to the Provincial Governments in accordance with the system of financial decentralisation now in force, would amount (including certain special grants made by the Government of India at the beginning of the year) to £27,532,700, and that the share of the expenditure of the year chargeable to Provincial Governments would be £29,090,400, of which £1,557,700, being the excess of Provincial expenditure over Provincial revenue, would be met from the balances of the Provincial Governments, instead of being charged against the revenues of the year.

In the course of the year, however, the Government of India distributed among the provinces for educational purposes a sum of £418,000, and at the close of the year the following additional grants were made:—

	£
(1.) About one-third of the gross opium revenue realised in excess of £3,600,000 to be applied to non-recurring expenditure on Education	460,000
(2.) For the furtherance of Education	1,666,700
(3.) For sanitation	1,000,000
(4.) For the improvement of communications in Burma	200,000
(5.) To Assam for improvement of communications and for civil works	133,300
(6.) For general purposes	666,700
(7.) Other minor grants	111,000
Total	£4,237,700

Owing in large part to these grants, but also to improvements in various revenue receipts, the revenue accruing or credited to the Provincial Governments in the year was £32,980,400 as compared with £27,532,700 shown in the Budget. The Provincial share of expenditure was £28,906,500 as compared with £29,090,400 shown in the Budget. Thus the Provincial Governments, instead of providing from their balances £1,557,700 towards the expenditure of the year added £4,073,900 to their balances, this amount being charged against the revenue of the year.

In 1913–14 the Provincial Governments will spend considerable sums on the objects for which the grants referred to above and previous grants were made, and their share of the expenditure of the year is expected to amount to £32,192,800. The Provincial share of revenue is estimated at £29,280,200 The deficit, amounting to £2,912,600, will be met from their balances.*

* Details of the special recurring grants included in the Budget of 1913–14 will be found on p. 6.

APPENDIX II. (*a.*)

HOME CHARGES.

The following is an analysis of the Net Expenditure in England charged on the Revenue of the year :—

Net Expenditure.	Accounts, 1911–12.	Revised Estimate, 1912–13.	Budget, 1913–14.
	£	£	£
Interest on Debt (excluding Interest charged in Railway Revenue and Irrigation Accounts).	1,826,599	1,828,800	1,708,900
Railway Revenue Account	8,759,655	8,923,500	9,033,800
Irrigation : Interest on Debt	116,595	124,800	126,900
Bank of England and Bank of Ireland for Management of Debt	65,279	64,600	61,200
Civil Administration ;			
Payments on account of Departments in India, passage, outfit, &c.	51,235	56,750	99,600
Royal Visit and Coronation Durbar	61,476	400	—
Postal Subsidy	54,588	54,600	54,600
Indo-European Telegraph Department	29,137	38,100	47,900
Public Works	2,726	2,500	2,500
Indian Civil Service : Allowances to Candidates, Examinations, &c. ...	13,708	13,500	12,000
Lunatics : Maintenance	1,308	1,200	1,200
Political Charges : Persian Mission and Minor Consulates	*— 14,091*	*— 13,400*	*— 16,000*
„ Pensions : Territorial and Political	11,100	11,300	11,100
„ Other Charges	9,065	4,100	3,600
India Office : Salaries of Establishment	142,645	143,700	146,100
„ Auditor's Department	6,971	7,100	7,400
„ Store Department	27,335	26,000	26,300
„ India Store Depôt—additions to building	562	—	—
„ Stationery, Postage, Telegrams, and other Charges	25,913	24,650	24,000
Army, and Marine, Effective : Home charges of British forces serving in India (deducting receipt of £100,000 from War Office on account of Aden)	829,637	852,800	859,000
„ „ Troop Service and Transport (deducting receipt of £130,000 from War Office)	136,214	133,100	170,500
„ „ Receipt on account of Indian Native Regiments lent for service in the Colonies	*— 140,000*	*— 44,500*	*— 44,000*
„ „ His Majesty's ships in Indian Waters	100,116	100,100	100,100
„ „ Other Charges	78,847	136,000	99,500
Stores : Civil and Public Works	354,363	348,200	373,100
„ Telegraph	143,365	126,400	157,000
„ Marine	62,375	84,400	110,500
„ Army	607,565	803,800	822,400
„ Military Works	37,250	30,000	19,800
„ Special Defences (1902)	2,001	9,300	7,100
„ Miscellaneous Charges	*— 4,373*	15,400	15,900
Furlough : Civil	424,435	409,000	404,000
„ Army and Marine	492,891	498,500	496,000
„ Telegraph and Public Works	78,724	85,000	84,000
Non-Effective Charges (including India Office Pensions) :			
Civil	1,405,463	1,453,000	1,456,900
Army and Marine	3,064,566	3,085,200	3,096,500
Total	18,865,245	19,437,900	19,579,400

Expenditure in England not charged on the Revenue of the year :—

Expenditure.	Accounts, 1911–12.	Revised Estimate, 1912–13.	Budget, 1913–14.
	£	£	£
Capital outlay on construction of State Railways	2,140,598	2,502,000	2,505,200
„ „ on Irrigation Works	87,651	33,300	88,200
Payment to Bengal-Nagpur Railway Company for Capital Stock in respect of which holders exercised the option of transferring it to the Secretary of State	—	—	4,700
New Capital at Delhi	6	7,000	5,000
Total	2,228,255	2,542,300	2,603,100

APPENDIX II. (*b.*)

RAILWAYS.

MILEAGE AND TRAFFIC (including railways outside the Government accounts).

Length of railways open in India on 31st December, 1910		32,099·30 miles.
Length of railways open in India on 31st December, 1911		32,839·02 „
Additional mileage opened in 1912:—		
I. State Lines worked by the State ...	151·40 miles	
II. Lines leased to or owned by Guaranteed Companies	221·14 „	
III. Lines owned or worked by Companies without a Government guarantee ...	70·71 „	
IV. Lines owned or worked by Native States	223·86 „	
Total	667·11 „	
Deduct:— Minor corrections of mileage	12·32 „	
Net total addition ...		654·79 „
Length of railways open in India on 31st December, 1912		33,493·81 miles

—	1910.	1911.	1912.
Total number of passengers carried	371,576,000	389,862,600	431,212,400
Total weight of goods carried (in tons)	65,603,000	71,268,000	84,432,000

Capital Outlay and Net Traffic Receipts.

The lines mentioned below are those of which the transactions are recorded in the Government accounts. The Mean Capital Outlay in 1911–12, including outlay by companies and local boards, is calculated by adding to the total Capital Outlay up to 31st March, 1911, half the outlay in 1911–12.

—	—	Mean Capital Outlay, 1911–12.	Net Receipts, 1911–12.	Percentage of Net Receipts on Mean Capital Outlay.
		£	£	
	East Indian	49,968,137	3,642,691	7·29
	Bhopal	254,283	16,677	6·56
	Palanpur-Deesa	16,380	1,758	10·73
	Bengal-Nagpur	24,494,675	1,164,286	4·75
	Burma	12,476,025	532,582	3·95
	Assam-Bengal	9,685,745	83,831	·87
	Jorhat	64,893	2,157	3·32
	Eastern Bengal	18,084,096	895,002	4·95
	Bombay, Baroda and Central India (includes Rajputana-Malwa and Nagda-Muttra).	27,440,286	2,008,889	7·32
	Tirhoot	5,014,300	384,337	7·66
	Oudh and Rohilkhand	15,486,577	770,300	4·97
	Agra Delhi Chord	929,453	57,553	6·19
	Lucknow-Bareilly	878,503	71,325	8·12
	Hardwar-Dehra	185,681	15,139	8·15
	North-Western	52,573,905	2,364,973	4·50
	South Indian	13,113,071	832,477	6·35
	Bezwada Extension	81,321	9,388	11·54
	Dhone-Kurnool	64,687	1,648	2·55
	Mysore	1,224,000	88,991	7·02
	Baran-Kotah	305,423	5,294	1·73
	Tinnevelly-Quilon (British and Native Section).	1,084,201	23,182	2·14
	Great Indian Peninsula (includes Indian Midland).	43,146,877	2,296,668	5·32
	Madras and Southern Mahratta ...	24,527,516	999,988	4·07
	Jodhpur - Hyderabad (British Section).	282,199	46,715	16·55
		301,382,234	16,315,851	5·41
Unopened lines, stores, &c.	... ...	3,598,453		
		304,980,687	16,315,851	5·35
Private Companies :— Government payments.	... ...	1,599,985		
	Grand Total	306,580,672		

APPENDIX II. (*c.*)

MAJOR IRRIGATION WORKS.

Capital Outlay and Net Earnings.

The Mean Capital Outlay in 1911–12 is calculated by adding to the total Capital Outlay up to 31st March, 1911, half the outlay in 1911–12.

	Mean Capital Outlay 1911-12.	Net Earnings 1911-12 (being gross receipts less working expenses).	Percentage of net Earnings on Mean Capital Outlay.
	£	£	
Bihar :—			
Orissa Project	1,746,937	8,691	·50
Sone	1,723,247	69,129	4·01
Bengal :—			
Midnapore	553,982	*1,900*	—
United Provinces :—			
Ganges	2,148,569	211,356	9·83
Lower Ganges	2,581,249	147,406	5·71
Agra	736,638	21,551	2·92
Eastern Jumna	316,430	71,961	22·74
Betwa	517,774	4,795	·92
Punjab and N.W. Frontier Province :—			
Western Jumna	1,107,353	94,965	8·57
Upper Bari-Doab	1,367,153	168,538	12·32
Sirhind	1,594,275	142,032	8·91
Lower Chenab	1,926,453	693,362	35·99
Lower Jhelum	1,052,554	118,044	11·21
Lower Swat River	275,321	28,704	10·42
Upper Chenab	1,652,988	—	—
Upper Jhelum	1,446,724	—	—
Lower Bari-Doab	669,982	—	—
Madras :—			
Godavari Delta	822,355	210,320	25·57
Kistna Delta	1,003,758	185,752	18·50
Pennér Rivers Canal System	374,697	32,580	8·69
Periyar Project	675,803	28,497	4·21
Rushikulya Project	309,094	6,867	2·22
Bombay :—			
E. Nara Works	438,433	26,046	5·94
Mutha Canal and Matoba Tank	491,244	21,511	4·37
Jamrao	538,498	26,901	4·99
Nira Canal and Shetphal Tank	404,740	22,500	5·56
Burma :—			
Mandalay	347,462	17,668	5·08
Shwebo	373,567	33,094	8·86
Other Works	7,806,894	197,525	2·53
Total	35,004,174	2,587,895	7·39

APPENDIX II. (*d.*)

TRADE TABLES.

SEA-BORNE TRADE :—

I.—General Summary.
II.—Analysis of Imports of Merchandise, shewing the principal articles separately.
III.—Analysis of Exports of Merchandise, shewing the principal articles separately.
IV.—Analysis of Imports of Merchandise on Private Account, shewing separately the principal countries of origin.
V.—Analysis of Exports of Indian Merchandise on Private Account, shewing separately the principal countries of destination.

I.—*Summary of Sea-borne Trade.*

—	Merchandise.	Treasure.			Total Merchandise and Treasure.
		Gold.	Silver.	Total.	
1910–11.	£	£	£	£	£
Imports :—					
Private	86,236,000	18,595,000	7,874,900	26,469,900	112,705,900
Government ...	2,901,200	—	45,800	45,800	2,947,000
Total ...	89,137,200	18,595,000	7,920,700	26,515,700	115,652,900
Exports :—					
Private ... { Indian produce	137,080,600				
Private ... { Re-exports	2,840,700				
	139,921,300	2,609,200	2,136,100	4,745,300	144,666,600
Government ...	53,100	—	5,900	5,900	59,000
Total ...	139,974,400	2,609,200	2,142,000	4,751,200	144,725,600
Excess of Imports over Exports :—					
Private	—	15,985,800	5,738,800	21,724,600	—
Government ...	2,848,100	—	39,900	39,900	2,888,000
Excess of Exports over Imports :—					
Private	53,685,300	—	—	—	31,960,700
Government ...	—	—	—	—	—
1911–12.					
Imports :—					
Private	92,383,200	27,662,400	7,952,300	35,614,700	127,997,900
Government ...	3,653,700	—	32,500	32,500	3,686,200
Total ...	96,036,900	27,662,400	7,984,800	35,647,200	131,684,100
Exports :—					
Private ... { Indian produce	147,878,000				
Private ... { Re-exports	4,018,100				
	151,896,100	2,484,200	4,423,500	6,907,700	158,803,800
Government ...	96,000	5,000	3,200	8,200	104,200
Total ...	151,992,100	2,489,200	4,426,700	6,915,900	158,908,000
Excess of Imports over Exports :—					
Private	—	25,178,200	3,528,800	28,707,000	—
Government ...	3,557,700	—	29,300	24,300	3,582,000
Excess of Exports over Imports :—					
Private	59,512,900	—	—	—	30,805,900
Government ...	—	5,000	—	—	—

I.—*Summary of Sea-borne Trade*—cont.

—	Merchandise.	Treasure.			Total Merchandise and Treasure.
		Gold.	Silver.	Total.	
1912–13.	£	£	£	£	£
Imports :—					
Private	107,343,900	27,527,200	6,604,800	34,132,000	141,475,900
Government ...	3,743,900	—	6,977,200	6,977,200	10,721,100
Total ...	111,087,800	27,527,200	13,582,000	41,109,200	152,197,000
Exports :—					
Private ... { Indian produce	161,204,800				
Private ... { Re-exports	3,160,000				
	164,364,800	2,474,800	2,222,300	4,697,100	169,061,900
Government ...	86,000	2,384,800	5,800	2,390,600	2,476,600
Total ...	164,450,800	4,859,600	2,228,100	7,087,700	171,538,500
Excess of Imports over Exports :—					
Private	—	25,052,400	4,382,500	29,434,900	—
Government ...	3,657,900	—	6,971,400	4,586,600	8,244,500
Excess of Exports over Imports :—					
Private	57,020,900	—	—	—	27,586,000
Government ...	—	2,384,800	—	—	—

II.—*Sea-borne Trade—Analysis of Imports of Merchandise, shewing the principal articles separately.*

	1910–11.	1911–12.	1912–13.
A. *On Private Account*—	£	£	£
I. Food, Drink, and Tobacco :—			
A. Fish (excluding canned fish)	179,200	198,300	201,400
B. Fruits and Vegetables	727,100	729,700	729,100
C. Grain, Pulse, and Flour	97,400	85,000	87,200
D. Liquors	1,082,200	1,100,600	1,214,400
E. Provisions and Oilman's stores	1,210,500	1,291,600	1,566,100
F. Spices	1,027,800	1,028,800	1,087,400
G. Sugar	8,783,900	7,959,600	9,536,500
H. Tea	138,300	195,400	139,700
I. Other Food and Drink	492,100	599,100	596,400
J. Tobacco	327,600	444,800	462,600
Total, Class I.	14,066,100	13,632,900	15,620,800
II. Raw Materials and Produce and articles mainly unmanufactured ;—			
A. Coal, Coke, and Patent Fuel	381,400	342,000	778,000
B. Gums, Resins, and Lac	143,000	183,300	212,700
C. Hides and Skins, raw	93,100	89,400	92,400
D. Metallic Ores and Scrap Iron or Steel for remanufacture.	9,300	19,900	28,100
E. Oils	2,394,100	2,950,300	2,660,000
F. Seeds	52,200	53,400	41,900
G. Tallow, stearine, and Wax	81,100	119,000	135,200
H. Textile Materials	840,000	2,222,400	2,816,100
I. Wood and Timber	536,300	472,000	398,400
J. Miscellaneous	836,800	941,900	1,107,900
Total, Class II.	5,367,300	7,393,600	8,270,700

II.—*Sea-borne Trade—Analysis of Imports of Merchandise, shewing the principal articles separately—cont.*

	1910–11.	1911–12.	1912–13.
A. *On Private Account—cont.*	£	£	£
III. Articles wholly or mainly manufactured :—			
A. Apparel	1,234,700	1,393,700	1,516,500
B. Arms, Ammunition, and Military Stores ...	216,300	234,600	238,000
C. Carriages and Carts (including Cycles and Motor Cars).	854,300	1,056,000	1,266,200
D. Chemicals, Drugs, and Medicines ...	1,351,500	1,454,700	1,462,500
E. Cutlery, Hardware, Implements (except Machine Tools) and Instruments.	2,986,800	3,252,200	3,650,100
F. Dyes and Colours	1,355,300	1,338,900	1,539,500
G. Furniture, Cabinetware, and manufactures of wood.	189,100	208,400	197,600
H. Glassware and Earthenware	1,366,500	1,397,000	1,538,700
I. Hides and Skins, tanned or dressed, and Leather.	323,200	347,100	285,500
J. Machinery of all kinds, including belting for machinery.	3,359,200	3,040,600	3,905,000
K. Metals, Iron and Steel, and manufactures thereof.	6,291,400	6,700,900	7,649,800
L. Metals, other than Iron and Steel, and manufactures thereof.	3,302,100	2,756,400	2,657,500
M. Paper, Pasteboard, and Stationery ...	1,103,700	1,152,600	1,384,200
N. Railway Plant and Rolling Stock... ...	2,830,200	2,958,000	4,268,600
O. Yarns and Textile fabrics	34,919,400	38,444,200	45,915,200
P. Miscellaneous	3,818,800	4,134,100	4,473,100
Total, Class III.	65,502,500	69,869,400	81,948,000
IV. Miscellaneous and Unclassified	1,300,100	1,487,300	1,504,400
Total value of Imports of Merchandise on Private Account.	86,236,000	92,383,200	107,343,900
B. *Government Stores*	2,901,200	3,653,700	3,743,900
Grand Total, Imports of Merchandise ...	89,137,200	96,036,900	111,087,800

III.—*Sea-borne Trade—Analysis of Exports of Merchandise, shewing the principal articles separately.*

	1910–11.	1911–12.	1912–13.
A. *On Private Account.*	£	£	£
I. Food, Drink and Tobacco :—			
A. Fish (excluding canned fish)	277,600	264,800	250,700
B. Fruits and Vegetables	278,200	317,200	318,600
C. Grain, Pulse and Flour	25,716,800	34,306,400	40,200,800
D. Liquors	8,500	4,300	5,700
E. Provisions and Oilman's Stores	277,800	301,200	320,100
F. Spices	539,700	619,400	621,900
G. Sugar	104,200	97,700	169,800
H. Tea	8,277,600	8,630,900	9,458,700
I. Other Food and Drink	889,700	899,800	1,045,200
J. Tobacco	212,700	271,700	255,800
Total, Class I.	36,582,800	45,713,500	52,647,300

III.—*Sea-borne Trade—Analysis of Exports of Merchandise, shewing the principal articles separately—cont.*

	1910–11.	1911–12.	1912–13.
A. *On Private Account*—cont.	£	£	£
II. Raw materials and produce and articles mainly unmanufactured :—			
A. Coal, Coke and Patent Fuel	513,400	514,000	589,300
B. Gums, Resins and Lac	1,488,000	1,413,000	1,463,400
C. Hides and Skins, raw	5,996,100	6,295,700	7,845,500
D. Metallic ores and scrap iron or steel for remanufacture.	637,900	611,400	975,500
E. Oils	572,500	723,000	571,900
F. Seeds	17,275,100	18,719,900	15,167,100
G. Tallow, Stearine and Wax	58,200	78,000	54,600
H. Textile materials	37,002,000	37,228,400	39,285,900
I. Wood and Timber	702,700	623,300	794,100
J. Miscellaneous	1,202,700	1,443,200	1,951,300
Total, Class II.	65,448,600	67,649,900	68,698,600
III. Articles wholly or mainly manufactured :—			
A. Apparel	127,500	131,200	114,700
B. Arms, Ammunition, and Military Stores ...	—	100	—
C. Carriages and Carts, including Cycles and Motor Cars.	2,400	3,000	2,700
D. Chemicals, Drugs and Medicines	8,927,500	9,074,000	7,862,000
E. Cutlery, Hardware, Implements (except Machine Tools) and Instruments.	31,700	41,500	45,600
F. Dyes and Colours	896,200	792,300	759,200
G. Furniture, Cabinetware, and manufactures of wood.	44,000	49,400	46,400
H. Glassware and Earthenware	10,900	13,400	14,200
I. Hides and Skins, tanned or dressed, and Leather.	2,742,200	3,006,100	3,082,500
J. Machinery of all kinds, including belting for machinery.	1,900	3,200	800
K. Metals, Iron and Steel, and manufactures thereof.	32,800	71,800	329,700
L. Metals, other than Iron and Steel, and manufactures thereof.	264,200	366,400	172,600
M. Paper, Pasteboard and Stationery	3,800	4,000	5,200
N. Railway Plant and Rolling Stock	4,800	6,100	7,700
O. Yarns and Textile fabrics	18,904,100	17,422,300	23,620,500
P. Miscellaneous	1,749,800	2,016,900	2,156,000
Total Class III.	33,743,800	33,001,700	38,219,800
IV. Miscellaneous and Unclassified	1,305,400	1,512,900	1,639,100
Total value of exports of merchandise on private account.	137,080,600	147,878,000	161,204,800
B. Government Stores, exports	17,000	38,600	52,500
Total exports of Indian merchandise...	137,097,600	147,916,600	161,257,300
C. Re-exports—On Private Account	2,840,700	4,018,100	3,160,000
Government Stores	36,100	57,400	33,500
Total...	2,876,800	4,075,500	3,193,500
Grand Total, Exports of Merchandise	139,974,400	151,992,100	164,450,800

IV.—*Sea-borne Trade—Analysis of Imports of Merchandise on Private Account, shewing separately the principal countries of origin.*

NOTE.—The figures in this table are based on the new system of registration according to country of consignment.

Countries.	1910–11.	1911–12.	1912–13.
	£	£	£
Europe :—			
United Kingdom	52,725,000	57,635,200	67,590,600
Russia	175,300	76,500	344,100
Norway and Sweden	421,200	518,400	578,200
Germany	5,596,400	5,968,800	6,887,300
Holland	711,400	804,000	976,700
Belgium	1,477,200	1,542,400	2,029,800
France	1,504,600	1,427,200	1,452,700
Italy	856,500	837,000	1,050,000
Austria-Hungary	1,928,400	1,770,800	2,350,600
Other countries	500,500	543,400	690,600
Total	65,896,500	71,123,700	83,950,600
Asia :—			
Turkey	420,300	413,100	374,600
Aden Dependencies	230,600	294,700	357,400
Arabia	283,000	316,000	352,700
Persia	413,600	405,300	473,400
Ceylon	471,900	460,700	508,500
Straits Settlements	2,069,100	1,985,200	2,060,700
Borneo, Java, and Sumatra	6,384,200	6,755,100	6,830,800
Siam	292,400	249,900	206,800
Hong Kong	778,400	608,900	649,300
China (exclusive of Hong Kong and Macao)	835,900	1,034,000	1,377,000
Japan	2,247,900	2,318,300	2,710,600
Other countries	325,700	368,200	465,400
Total	14,753,000	15,209,400	16,367,200
Africa and adjacent Islands :—			
Egypt	165,800	162,200	208,400
Portuguese East Africa	5,600	15,000	64,400
Mauritius and Dependencies (including Seychelles)	2,016,500	1,277,400	2,159,600
British East Africa (including Zanzibar and Pemba)	218,100	270,000	222,700
Other East African Ports	70,700	34,000	52,300
Other countries	22,900	30,200	208,300
Total	2,499,600	1,788,800	2,915,700
America :—			
United States of America	2,325,300	3,527,300	3,437,700
South America	600	300	100
Other countries	500	2,100	33,700
Total	2,326,400	3,529,700	3,471,500
Australasia and Oceania	760,500	731,600	638,900
Grand Total	86,236,000	92,383,200	107,343,900

V.—*Sea-borne Trade—Analysis of Exports of Indian Merchandise on Private Account, shewing separately the principal countries of destination.*

NOTE.—The figures in this table are based on the new system of registration according to the country of final destination.

Countries.	1910–11.	1911–12.	1912–13.*
	£	£	£
Europe :—			
United Kingdom	34,118,200	38,427,800	40,372,600
Russia	1,237,100	1,158,200	1,328,600
Germany	13,138,400	15,058,100	16,225,600
Holland	1,905,000	2,212,900	2,129,800
Belgium	7,361,800	8,883,300	8,724,800
France	10,096,000	9,162,100	10,373,800
Spain	1,564,100	1,191,300	1,168,700
Italy	5,315,600	4,186,900	4,581,700
Austria-Hungary	4,923,800	5,047,000	4,720,600
Turkey	120,900	162,500	98,000
Other Countries	583,600	502,400	602,200
Total	80,364,500	85,992,500	90,326,400

* Preliminary figures.

V.—*Sea-borne Trade—Analysis of Exports of Indian Merchandise on Private Account, shewing separately the principal countries of destination—concluded.*

NOTE.—The figures in this table are based on the new system of registration according to the country of final destination.

Countries.	1910–11.	1911–12.	1912–13*.
	£	£	£
Asia :—			
Turkey	1,290,100	1,431,900	1,372,400
Aden and Dependencies	579,900	746,000	835,400
Arabia	557,500	595,600	533,100
Persia	336,200	312,800	338,200
Ceylon	5,176,200	5,529,800	5,984,300
Straits Settlements	5,074,800	5,734,600	6,005,900
Borneo, Java, and Sumatra	2,556,200	3,031,600	2,343,600
Siam	348,900	362,200	517,100
Indo-China	506,800	491,700	285,700
Hong Kong	7,284,500	5,421,800	6,243,700
China (exclusive of Hong Kong and Macao)	5,430,000	6,730,600	7,337,000
Japan	8,996,600	11,152,800	12,360,200
Other Countries	427,200	632,100	1,010,300
Total	38,564,900	42,173,500	45,166,900
Africa and adjacent Islands :—			
Egypt	1,223,200	1,137,300	2,459,000
Cape Colony	194,200	216,300	266,200
Natal	416,200	428,000	548,200
Portuguese East Africa	297,600	306,600	391,700
Mauritius and Dependencies (including Seychelles)	857,400	966,400	922,800
British East Africa (including Zanzibar and Pemba)	451,300	508,200	478,100
Other East African Ports	302,800	584,400	532,300
Other Countries	21,300	31,600	46,900
Total	3,764,000	4,178,800	5,645,200
America :—			
Canada	584,100	678,300	956,000
United States of America	9,013,700	10,392,700	12,527,000
West Indies	374,700	410,800	518,800
South America	1,858,200	1,711,300	3,111,400
Other Countries	1,200	1,100	5,300
Total	11,831,900	13,194,200	17,118,500
Australia and Oceania	2,555,300	2,339,000	2,518,300
Grand Total	137,080,600	147,878,000	160,775,300

* Preliminary figures.

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